

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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

Date of Amended Budget: May 11, 2016
(MM/DD/YY)

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

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 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, 2015 and ending June 30, 2016.

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 11th day of May, 2016, 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, 2015 and ending June 30, 2016.

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 11th day of May, 2016 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and 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 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> 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 Est/Rev 5-10 and Est/Exp 11-17 tabs.										
2		ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹										
3		5,682	66,399	55,205	959	135,113	51,130	460,624	33,600		32,919	
4	1000											
5	2000	2,101,750	313,143	335,928	119,292	54,994	85,000	29,823	194,984		29,823	
6	3000	0	0	0	0	0	0	0	0	0	0	
7	4000	431,387	0	0	105,750	0	0	0	0	0	0	
8		138,770	0	0	0	0	0	0	0	0	0	
9		2,671,907	313,143	335,928	225,042	54,994	85,000	29,823	194,984		29,823	
10	3998											
11		2,671,907	313,143	335,928	225,042	54,994	85,000	29,823	194,984		29,823	
12		DISBURSEMENTS/EXPENDITURES										
13	1000	1,812,631				33,060						
14	2000	646,725	308,000		300,000	53,191	25,000		204,500		24,500	
15	3000	0	0	0	0	0	0	0	0	0	0	
16	4000	304,500	0	0	0	0	0	0	0	0	0	
17	5000	0	0	329,500	0	0	0	0	0	0	0	
18	6000	0	0	0	0	0	0	0	0	0	0	
19		2,763,856	308,000	329,500	300,000	86,251	25,000		204,500		24,500	
20	4180											
21		2,763,856	308,000	329,500	300,000	86,251	25,000		204,500		24,500	
22		(91,949)	5,143	6,428	(74,955)	(31,257)	60,000	29,823	(9,516)		5,323	
23		OTHER SOURCES/USES OF FUNDS										
24		OTHER SOURCES OF FUNDS (7000)										
25		PERMANENT TRANSFER FROM VARIOUS FUNDS										
26	7110											
27	7110	108,000			61,000							
28	7120											
29	7130	0										
30	7140											
31	7150		0									
32	7160		0									
33	7170											
34		SALE OF BONDS (7200)										
35	7210											
36	7220											
37	7230											
38	7300											
39	7400											
40	7500			0								
41	7600			0								
42	7700			0								
43	7800			0			0					
44	7900											
45	7950											
46		108,000	0	0	61,000	0	0	0	0	0	0	

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 Est/Rev 5-10 and Est/Exp 11-17 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
50	Transfer of Working Cash Fund Interest	8120							169,000			
51	Transfer Among Funds	8130				0						
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
55	Proceeds to O&M Fund	8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8410										
57	Taxes Pledged to Pay Principal on Capital Leases	8420										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8430										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8440										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8510										
61	Taxes Pledged to Pay Interest on Capital Leases	8520										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8530										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8540										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8620										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8630										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8640										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8710										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8720										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8730										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8740										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8810										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8820										
73	Taxes Transferred to Pay for Capital Projects	8830										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8840										
75	Other Revenues Pledged to Pay for Capital Projects	8850										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8910										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8990										
78	Other Uses Not Classified Elsewhere											
79	Total Other Uses of Funds ⁹		108,000	0	0	0	0	0	169,000	0	0	0
80	Total Other Sources/Uses of Fund		21,733	71,542	61,633	(12,999)	103,856	111,130	(169,000)	24,084	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016											38,242
82												
83												
84												
SUMMARY OF EXPENDITURES (by Major Object)												
			(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	1,728,154	150,000		0	0	0	0	151,500	0	2,029,654
87	Employee Benefits	200	363,525	13,000		0	86,251	0	0	0	0	462,776
88	Purchased Services	300	568,579	100,000	329,500	300,000		25,000		53,000	20,000	1,396,079
89	Supplies & Materials	400	100,598	40,000		0				0	4,500	145,098
90	Capital Outlay	500	3,000	5,000		0		0		0	0	8,000
91	Other Objects	600	0	0	0	0	0	0	0	0	0	0
92	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
93	Termination Benefits	800	2,763,856	308,000	329,500	300,000	86,251	25,000		204,500	24,500	4,041,607
94	Total Expenditures											

SUMMARY OF CASH TRANSACTIONS

	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	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		5,682	66,999	55,205	959	135,113	51,130	460,624	33,600	32,919
4	Total Direct Receipts & Other Sources ⁸		2,779,907	313,143	335,928	286,042	54,994	85,000	29,823	194,984	29,823
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	0	0	0	13,000	0	0		0	0
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	13,000	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		2,779,907	313,143	335,928	299,042	54,994	85,000	29,823	194,984	29,823
12	Total Amount Available		2,785,589	379,542	391,133	300,001	190,107	136,130	490,447	228,584	62,742
13	Total Direct Disbursements & Other Uses ⁹		2,763,856	308,000	329,500	300,000	86,251	25,000	169,000	204,500	24,500
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141	0	0		0			13,000		
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	13,000	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		2,763,856	308,000	329,500	300,000	86,251	25,000	182,000	204,500	24,500
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		21,733	71,542	61,633	1	103,856	111,130	308,447	24,084	38,242

	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)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	1,942,021	313,143	335,928	119,292	54,994	0	29,823	194,984	29,823
6	Leasing Purposes Levy ¹²	1130	18,371								
7	Special Education Purposes Levy	1140	23,858								
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		1,984,250	313,143	335,928	119,292	54,994	0	29,823	194,984	29,823
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	70,000								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		70,500	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									

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										
56	1442									
57	1443									
58	1444									
59	1451									
60	1452									
61	1453									
62	1454									
63					0					
64										
65	1510	1,000								
66	1520									
67		1,000	0	0	0	0	0	0	0	0
68										
69	1611	17,000								
70	1612	500								
71	1613	1,200								
72	1614									
73	1620	800								
74	1690									
75		19,500								
76										
77	1711	9,000								
78	1719	500								
79	1720	2,500								
80	1730									
81	1790									
82		12,000	0							
83										
84	1811	7,000								
85	1812									
86	1813									
87	1819									
88	1821									
89	1822									
90	1823									
91	1829	2,500								
92	1890									
93		9,500								
94										
95	1910									
96	1920									
97	1930									
98	1940									
99	1950									
100	1960									
101	1970									
102	1980									
103	1983						85,000			
104	1991									
105	1992									
106	1993	5,000								
107	1999									
108		5,000	0	0	0	0	85,000	29,823	194,984	0
109	1000	2,101,750	313,143	335,928	119,292	54,994	85,000	29,823	194,984	29,823

	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											
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8 05)	3001	293,501								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		293,501	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	5,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	40,000								
126	Special Education - Personnel	3110	6,500								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		51,500	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	6,236								
134	CTE - Secondary Program Improvement (CTE)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		6,236	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0	0	0	0	0	0	0	0	0
145	State Free Lunch & Breakfast	3360	750								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	6,200								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500									
152	Transportation - Special Education	3510									
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0	0	0	0	0	0	0	0
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	73,200								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

	A	B	C	D	E	F	G	H	I	J	K
	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	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		137,886	0	0	105,750	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	431,387	0	0	105,750	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	42,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	13,000								
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		55,000	0	0	0	0	0	0	0	0
202	TITLE I										
203	Title I - Low Income	4300	40,814								
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		40,814	0	0	0	0	0	0	0	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											
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				
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				
225	CTE - PERKINS										
226	CTE - Perkins-Title III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		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 - Technology - Formula	4860									
239	ARRA - Title II - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	1,013,000	230,000	70,000	50,000	3,000				1,366,000
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	48,463	16,342	6,845	4,012					75,662
Special Education Programs (Functions 1200 - 1220)	1200	11,956	0	12,000	14,000					37,956
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	35,055		734	5,000					40,789
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	86,000	21,088	1,500	6,236					114,824
Interscholastic Programs	1500	125,000	24,400	17,500	10,500					177,400
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Tuuant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction¹⁴	1000	1,319,474	291,830	108,579	89,748	3,000	0	0	0	1,812,631
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110									0
Guidance Services	2120	46,000		500	500					47,000
Health Services	2130		5,880	500	300					6,680
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils (Describe & Itemize)	2190	46,000	5,880	1,000	800	0	0	0	0	53,680
Total Support Services - Pupil	2100	46,000	5,880	1,000	800	0	0	0	0	53,680
Support Services - Instructional Staff										
Improvement of Instruction Services	2210									0
Educational Media Services	2220	48,680	10,935	1,500	3,000					64,115
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	48,680	10,935	1,500	3,000	0	0	0	0	64,115
Support Services - General Administration										
Board of Education Services	2310			20,000	1,750					21,750
Executive Administration Services	2320	97,000	19,000	8,000	2,000					126,000
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	97,000	19,000	28,000	3,750	0	0	0	0	147,750
Support Services - School Administration										
Office of the Principal Services	2410	168,000	30,000	5,000	2,300					205,300
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	168,000	30,000	5,000	2,300	0	0	0	0	205,300

	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
2	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	49,000	5,880	30,000	1,000					85,880
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	5,880	120,000	1,000	0	0	0	0	175,880
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services (ED)	2000	408,680	71,695	155,500	10,850	0	0	0	0	646,725
75	COMMUNITY SERVICES (ED)	3000									0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			304,500						304,500
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			304,500			0			304,500
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 & Item)	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			304,500			0			304,500
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	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											
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		1,728,154	363,525	568,579	100,598	3,000	0	0	0	2,763,866
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(91,949)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										0
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										0
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	150,000	13,000	100,000	40,000	5,000				308,000
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	150,000	13,000	100,000	40,000	5,000	0	0	0	308,000
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	150,000	13,000	100,000	40,000	5,000	0	0	0	308,000
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										0
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0						0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0						0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										0
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Rep. 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		150,000	13,000	100,000	40,000	5,000	0	0	0	308,000
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,143
152											
153	30 - DEBT SERVICE FUND (DS)										0
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										0
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. 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

	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						0			0
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
165	Debt Service Other (Describe & Itemize)	5400			329,500						329,500
166	Total Debt Service	5000			329,500						329,500
167	PROVISION FOR CONTINGENCIES (DS)	6000			329,500						329,500
168	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,428
169											
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										0
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business				300,000						300,000
176	Pupil Transportation Services	2550									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)	3000									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
189	Payments to Other Govt Units (Out-of-State)	4400									0
190	Total Payments to Other Districts & Govt Units (Describe & Itemize)	4000			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 ¹⁵ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000							0		0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	300,000	0	0	0	0	0	300,000
205											(74,958)
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		25,000							25,000
210	Pre-K Programs	1125		3,500							3,500
211	Special Education Programs (Functions 1200-1220)	1200									0
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

	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											
216	CTE Programs	1400		560							560
217	Interscholastic Programs	1500		4,000							4,000
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800									0
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		33,060							33,060
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110									0
227	Guidance Services	2120		600							600
228	Health Services	2130		3,758							3,758
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		4,358							4,358
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210									0
235	Educational Media Services	2220		633							633
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		633							633
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		1,700							1,700
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		1,700							1,700
252	Support Services - School Administration										
253	Office of the Principal Services	2410									13,000
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		13,000							13,000
256	Support Services - Business										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		7,500							7,500
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		26,000							26,000
261	Pupil Transportation Services	2550									0
262	Food Services	2560									0
263	Internal Services	2570									0
264	Total Support Services - Business	2500		33,500							33,500

	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
2	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660									0
270	Total Support Services - Central	2600		0							0
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		53,191							53,191
273	COMMUNITY SERVICES (MR/SS)	3000									0
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										0
279	Debt Service - Interest on Short-Term Debt										0
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000									0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			86,251							86,251
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(31,257)
289											
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			25,000						25,000
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000		0	25,000	0	0	0	0	0	25,000
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000									0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures			0	25,000	0	0	0	0	0	25,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										60,000
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	25,000								25,000
314	Unemployment Insurance Payments	2363	1,500								1,500
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Payments	2365									0
317	Judgment and Settlements	2366									0

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											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	125,000								125,000
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			8,000						8,000
321	Property Insurance (Building & Grounds)	2371			45,000						45,000
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	151,500	0	53,000	0	0	0	0	0	204,500
324	DEBT SERVICE (IF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000									0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		151,500	0	53,000	0	0	0	0	0	204,500
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,516)
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540			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)	2900									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 (FPS)	4000									0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100									0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000									0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	20,000	4,500	0	0	0	0	24,500
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,323
355											

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	2,671,907	313,143	225,042	29,823	3,239,915
6	Direct Expenditures	2,763,856	308,000	300,000		3,371,856
7	Difference	(91,949)	5,143	(74,958)	29,823	(131,941)
8	Estimated Fund Balance - June 30, 2016	21,733	71,542	(12,999)	321,447	401,723
9	<p>Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
13	<p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	C	D	E	F	G
		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16					
1	2	3	4	5	6	7	8
Bement CUSD 5 39074005026		District Number					
		Acct No.	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,682	66,399	959	460,624	533,664
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES	1000	2,101,750	313,143	119,292	29,823	2,564,008
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	431,387	0	105,750	0	537,137
12	FEDERAL SOURCES	4000	138,770	0	0	0	138,770
13	Total Receipts/Revenues		2,671,907	313,143	225,042	29,823	3,239,915
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION	1000	1,812,631				1,812,631
16	SUPPORT SERVICES	2000	646,725	308,000	300,000		1,254,725
17	COMMUNITY SERVICES	3000	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	304,500	0	0	0	304,500
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0
21	Total Disbursements/Expenditures		2,763,856	308,000	300,000		3,371,856
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(91,949)	5,143	(74,956)	29,823	(131,941)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		108,000	0	61,000	0	169,000
25	OTHER USES OF FUNDS (8000)		0	0	0	169,000	169,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		108,000	0	61,000	(169,000)	0
27	ESTIMATED ENDING FUND BALANCE		21,733	71,542	(12,999)	321,447	401,723

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	<i>District Number</i>						
5							
6							
ESTIMATED BUDGET FY2016-17							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		21,733	71,542	(12,999)	321,447	401,723
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		21,733	71,542	(12,999)	321,447	401,723

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
ESTIMATED BUDGET FY2017-18							
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		21,733	71,542	(12,999)	321,447	401,723
7	RECEIPTS/REVENUES	Acct No.					
8	LOCAL SOURCES	1000					0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
10	STATE SOURCES	3000					0
11	FEDERAL SOURCES	4000					0
12	Total Receipts/Revenues		0	0	0	0	0
13	DISBURSEMENTS/EXPENDITURES	Funct No.					
14	INSTRUCTION	1000					0
15	SUPPORT SERVICES	2000					0
16	COMMUNITY SERVICES	3000					0
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
18	DEBT SERVICES	5000					0
19	PROVISION FOR CONTINGENCIES	6000					0
20	Total Disbursements/Expenditures		0	0	0	0	0
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
22	OTHER SOURCES/USES OF FUNDS						
23	OTHER SOURCES OF FUNDS (7000)						0
24	OTHER USES OF FUNDS (8000)						0
25	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
26	ESTIMATED ENDING FUND BALANCE		21,733	71,542	(12,999)	321,447	401,723

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
ESTIMATED BUDGET FY2018-19							
1							
2	Bement CUSD 5	39074005026					
3	<i>District Number</i>						
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		21,733	71,542	(12,999)	321,447	401,723
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		21,733	71,542	(12,999)	321,447	401,723

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016 through Fiscal Year 2019

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:

<http://www.isbe.net/sfms/budget/default.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 FY2016 budgeted expenditures over FY2015 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: **Bement CUSD 5**
 RCDT Number: **39-074-0050-26**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	121,876		121,876	126,000		126,000
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		121,876	0	121,876	126,000	0	126,000
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							3%

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)