

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2012 - June 30, 2013

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

Date of Amended Budget: 06/17/13
(MM/DD/YY)

District Name: Kenilworth School District #38
District RCDT No: 05 016 038 002

Budget of Kenilworth School District #38, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013.

WHEREAS the Board of Education of Kenilworth School District #38,
County of Cook, 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 17th day of June, 20 13,
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, 2012 and ending June 30, 2013.

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 June, 20 13 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Tim Kollar	
Christine Stoll	
Brian Karaba	
Betsy Moerschel	
Suzanne Nelson	
Stacey Van Metre	
Scott Wallace	

* 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/2013/budget.htm. The electronic version does
not require member signatures.

OTHER USES OF FUNDS (8000)											
TRANSFER TO VARIOUS OTHER FUNDS (8100)											
Abolishment or Abatement of the Working Cash Fund 16	8110									0	
Transfer of Working Cash Fund Interest	8120										
Transfer Among Funds	8130										
Transfer of Interest 6	8140										
Transfer from Capital Projects Fund to O&M Fund	8150										
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160										
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund	8170										
Taxes Pledged to Pay Principal on Capital Leases	8410										
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
Other Revenues Pledged to Pay Principal on Capital Leases	8430										
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
Taxes Pledged to Pay Interest on Capital Leases	8510										
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
Other Revenues Pledged to Pay Interest on Capital Leases	8530										
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
Taxes Pledged to Pay Principal on Revenue Bonds	8610										
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
Taxes Pledged to Pay Interest on Revenue Bonds	8710										
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
Taxes Transferred to Pay for Capital Projects	8810										
Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
Other Revenues Pledged to Pay for Capital Projects	8830										
Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
Other Uses Not Classified Elsewhere	8990										
Total Other Uses of Funds 9		0	0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2013		7,463,561	1,961,159	847,585	191,080	299,875	0	2,900,293	332,260	0	0

SUMMARY OF EXPENDITURES (by Major Object)

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	7,006,716	79,000		0		0		0	0	7,085,716
Employee Benefits	200	922,860	26,500		0	276,450	0		0	0	1,225,810
Purchased Services	300	499,500	517,000	0	50,000		0		141,500	0	1,208,000
Supplies & Materials	400	405,138	250,000		0		0		0	0	655,138
Capital Outlay	500	281,578	1,260,000		0		0		0	0	1,541,578
Other Objects	600	282,000	0	1,028,500	0	0	0		0	0	1,310,500
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	0	0		0						0
Total Expenditures		9,397,792	2,132,500	1,028,500	50,000	276,450	0		141,500	0	13,026,742

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
BEGINNING CASH BALANCE ON HAND July 1, 2012 7										
Total Direct Receipts & Other Sources 8		9,410,612	1,547,500	1,037,250	50,350	285,400	0	55,000	161,600	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		9,410,612	1,547,500	1,037,250	50,350	285,400	0	55,000	161,600	0
Total Amount Available		9,410,612	1,547,500	1,037,250	50,350	285,400	0	55,000	161,600	0
Total Direct Disbursements & Other Uses 9		9,397,792	2,132,500	1,028,500	50,000	276,450	0	0	141,500	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		9,397,792	2,132,500	1,028,500	50,000	276,450	0	0	141,500	0
ENDING CASH BALANCE ON HAND June 30, 2013 7		12,820	(585,000)	8,750	350	8,950	0	55,000	20,100	0

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
RECEIPTS/REVENUES FROM LOCAL SOURCES										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies 11	-	8,465,000	1,387,500	1,035,250	20,050	225,100			161,100	
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140									
FICA and Medicare Only Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		8,465,000	1,387,500	1,035,250	20,050	225,100	0	0	161,100	0
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes 13	1230					60,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		0	0	0	0	60,000	0	0	0	0
TUITION										
Regular Tuition from Pupils or Parents (In State)	1311	17,000								
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313	70,000								
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323	115,000								
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		202,000								
TRANSPORTATION FEES										
Regular Transportation Fees from Pupils or Parents (In State)	1411				25,000					
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					25,000					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	10,000	3,000	1,000	300	300		55,000	500	

Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		10,000	3,000	1,000	300	300	0	55,000	500	0
FOOD SERVICE										
Sales to Pupils - Lunch	1611									
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614	14,000								
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690									
Total Food Service		14,000								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711									
Admissions - Other	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	51,000								
Total District/School Activity Income		51,000	0							
TEXTBOOK Income										
Rentals - Regular Textbooks	1811	76,000								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbooks		76,000								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910		3,000							
Contributions and Donations from Private Sources	1920	38,000	89,000							
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	500								
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991	82,110								
Sale of Vocational Projects	1992									
Other Local Fees	1993									
Other Local Revenues (Describe & Itemize)	1999	50,000	15,000	1,000	3,000					
Total Other Revenue from Local Sources		170,610	107,000	1,000	3,000	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	8,988,610	1,497,500	1,037,250	48,350	285,400	0	55,000	161,600	0

Chicago General Education Block Grant	3766											
Chicago Educational Services Block Grant	3767											
School Safety & Educational Improvement Block Grant	3775											
Technology - Learning Technology Centers	3780											
State Charter Schools	3815											
Extended Learning Opportunities - Summer Bridges	3825											
Infrastructure Improvements - Planning/Construction	3920		50,000									
School Infrastructure - Maintenance Projects	3925											
Other Restricted Revenue from State Sources (Describe & Itemize)	3999		412									
Total Restricted Grants-In-Aid			220,412	50,000	0	2,000	0	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000		325,412	50,000	0	2,000	0	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES												
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.												
Federal Impact Aid	4001											
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009											
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt			0	0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT												
Head Start	4045											
Construction (Impact Aid)	4050											
MAGNET	4060											
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090											
Total Restricted Grants-In-Aid Received Directly from Federal Govt.			0	0		0	0	0			0	
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE												
TITLE V												
Title V - Innovation and Flexibility Formula	4100											
Title V - SEA Projects	4105											
Title V - Rural and Low Income Schools (REI)	4107											
Title V - Other (Describe & Itemize)	4199											
Total Title V			0	0		0	0				0	
FOOD SERVICE												
Breakfast Start-Up	4200											
National School Lunch Program	4210											
Special Milk Program	4215											
School Breakfast Program	4220											
Summer Food Service Admin/Program	4225											
Child Care Commodity/SFS 13-Adult Day Care	4226											
Fresh Fruit and Vegetables	4240											
Food Service - Other (Describe & Itemize)	4299											
Total Food Service			0								0	
TITLE I												
Title I - Low Income	4300		18,428									
Title I - Low Income - Neglected, Private	4305											
Title I - Comprehensive School Reform	4332											
Title I - Reading First	4334											
Title I - Even Start	4335											
Title I - Reading First SEA Funds	4337											
Title I - Migrant Education	4340											
Title I - Other (Describe & Itemize)	4399											
Total Title I			18,428	0		0	0				0	

TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400									
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		0	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600									
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through/Low Incidence	4620	70,804								
Federal Special Education - IDEA Room & Board	4625									
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal Special Education		70,804	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIIE Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - XI	4880									
Total Stimulus Programs		0	0	0	0	0	0	0	0	0
Race to the Top Program	4901									
Advanced Placement Fee/International Baccalaureate	4904									
Emergency Immigrant Assistance	4905									
Title III - English Language Acquisition	4909									
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	7,358								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991									
Medicaid Matching Funds - Fee-For-Service Program	4992									
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		96,590	0	0	0	0	0	0	0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	96,590	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		9,410,612	1,547,500	1,037,250	50,350	285,400	0	55,000	161,600	0

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	4,418,091	623,310	15,100	156,050	43,078				5,255,629
Pre-K Programs	1125	65,000	7,700		3,000					75,700
Special Education Programs (Functions 1200 - 1220)	1200	686,000	72,500	25,000	17,750	500				801,750
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	41,750	200	8,300	3,500					53,750
Summer School Programs	1600	20,000								20,000
Gifted Programs	1650			6,000	500					6,500
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant 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
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction14	1000	5,230,841	703,710	54,400	180,800	43,578	0	0	0	6,213,329
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110	140,000	15,100	3,550	1,000					159,650
Guidance Services	2120									0
Health Services	2130	75,250	15,250		3,500	1,000				95,000
Psychological Services	2140	61,000	9,425		1,000					71,425
Speech Pathology & Audiology Services	2150	135,000	1,500		2,000					138,500
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	411,250	41,275	3,550	7,500	1,000	0	0	0	464,575
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	160,000	250	61,400	15,000					236,650
Educational Media Services	2220	395,000	46,375	169,600	94,913	235,000				940,888
Assessment & Testing	2230				10,000					10,000
Total Support Services - Instructional Staff	2200	555,000	46,625	231,000	119,913	235,000	0	0	0	1,187,538
Support Services - General Administration										
Board of Education Services	2310	0		98,000	32,425		4,500			134,925
Executive Administration Services	2320	226,125	42,000	12,600	3,000		4,500			288,225
Special Area Administration Services	2330	110,000	18,900	3,100	1,000		1,500			134,500
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	336,125	60,900	113,700	36,425	0	10,500	0	0	557,650
Support Services - School Administration										
Office of the Principal Services	2410	313,500	39,500	4,500	3,000		4,500			365,000
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	313,500	39,500	4,500	3,000	0	4,500	0	0	365,000

Support Services - Business											
Direction of Business Support Services	2510										0
Fiscal Services	2520	160,000	30,850	12,800	2,000	1,000					206,650
Operation & Maintenance of Plant Services	2540										0
Pupil Transportation Services	2550										0
Food Services	2560				26,500						26,500
Internal Services	2570										0
Total Support Services - Business	2500	160,000	30,850	12,800	28,500	1,000	0	0	0	0	233,150
Support Services - Central											
Direction of Central Support Services	2610										0
Planning, Research, Development & Evaluation Services	2620			30,000	1,000						31,000
Information Services	2630			46,500	25,000						71,500
Staff Services	2640										0
Data Processing Services	2660			1,500	3,000	1,000					5,500
Total Support Services - Central	2600	0	0	78,000	29,000	1,000	0	0	0	0	108,000
Other Support Services (Describe & Itemize)	2900			50							50
Total Support Services	2000	1,775,875	219,150	443,600	224,338	238,000	15,000	0	0	0	2,915,963
COMMUNITY SERVICES (ED)											0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
Payments to Other Govt Units (In-State)											
Payments for Regular Programs	4110					17,000					17,000
Payments for Special Education Programs	4120			1,500		250,000					251,500
Payments for Adult/Continuing Education Programs	4130										0
Payments for CTE Programs	4140										0
Payments for Community College Programs	4170										0
Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
Total Payments to Districts and Other Govt Units (In-State)	4100			1,500		267,000					268,500
Payments for Regular Programs - Tuition	4210										0
Payments for Special Education Programs - Tuition	4220										0
Payments for Adult/Continuing Education Programs - Tuition	4230										0
Payments for CTE Programs - Tuition	4240										0
Payments for Community College Programs - Tuition	4270										0
Payments for Other Programs - Tuition	4280										0
Other Payments to In-State Govt Units	4290										0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200					0					0
Payments for Regular Programs - Transfers	4310										0
Payments for Special Education Programs - Transfers	4320										0
Payments for Adult/Continuing Ed Programs - Transfers	4330										0
Payments for CTE Programs - Transfers	4340										0
Payments for Community College Program - Transfers	4370										0
Payments for Other Programs - Transfers	4380										0
Other Payments to In-State Govt Units - Transfers	4390										0
Total Payments to Other District & Govt Units - Transfers (In State)	4300			0		0					0
Payments to Other District & Govt Units (Out of State)	4400										0
Total Payments to Other District & Govt Units	4000			1,500		267,000					268,500
DEBT SERVICE (ED)											
Debt Service - Interest on Short-Term Debt											
Tax Anticipation Warrants	5110										0
Tax Anticipation Notes	5120										0
Corporate Personal Property Repl Tax Anticipated Notes	5130										0
State Aid Anticipation Certificates	5140										0
Other Interest on Short-Term Debt	5150										0
Total Debt Service - Interest on Short-Term Debt	5100					0					0

Debt Service - Interest on Long-Term Debt	5200												0
Total Debt Service	5000												0
PROVISION FOR CONTINGENCIES (ED)	6000												0
Total Direct Disbursements/Expenditures		7,006,716	922,860	499,500	405,138	281,578	282,000	0	0	0	0	0	9,397,792
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures													12,820

20 - OPERATIONS AND MAINTENANCE FUND (O&M)

SUPPORT SERVICES (O&M)													
Support Services - Pupil													
Other Support Services - Pupils (Describe & Itemize)	2190												0
Support Services - Business													
Direction of Business Support Services	2510												0
Facilities Acquisition & Construction Services	2530			125,000			1,150,000						1,275,000
Operation & Maintenance of Plant Services	2540	79,000	26,500	392,000	250,000		110,000						857,500
Pupil Transportation Services	2550												0
Food Services	2560												0
Total Support Services - Business	2500	79,000	26,500	517,000	250,000		1,260,000	0	0	0	0	0	2,132,500
Other Support Services (Describe & Itemize)	2900												0
Total Support Services	2000	79,000	26,500	517,000	250,000		1,260,000	0	0	0	0	0	2,132,500
COMMUNITY SERVICES (O&M)													
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)													
Payments to Other Govt Units (In-State)													
Payments for Special Education Programs	4120												0
Payments for CTE Program	4140												0
Other Payments to In-State Govt Units (Describe & Itemize)	4190												0
Total Payments to Other Govt Units (In-State)	4100							0	0				0
Payments to Other Govt Units (Out of State) 14	4400												0
Total Payments to Other District and Govt Unit	4000							0	0				0
DEBT SERVICE (O&M)													
Debt Service - Interest on Short-Term Debt													
Tax Anticipation Warrants	5110												0
Tax Anticipation Notes	5120												0
Corporate Personal Prop Repl Tax Anticipated Notes	5130												0
State Aid Anticipation Certificates	5140												0
Other Interest on Short-Term Debt (Describe & Itemize)	5150												0
Total Debt Service - Interest on Short-Term Debt	5100							0	0				0
Debt Service - Interest on Long-Term Debt	5200												0
Total Debt Service	5000							0	0				0
PROVISION FOR CONTINGENCIES (O&M)													
Total Direct Disbursements/Expenditures		79,000	26,500	517,000	250,000		1,260,000	0	0	0	0	0	2,132,500
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures													(585,000)

30 - DEBT SERVICE FUND (DS)

PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)													
DEBT SERVICE (DS)													
Debt Service - Interest on Short-Term Debt													
Tax Anticipation Warrants	5110												0
Tax Anticipation Notes	5120												0
Corporate Personal Prop Repl Tax Anticipation Notes	5130												0
State Aid Anticipation Certificates	5140												0
Other Interest on Short-Term Debt (Describe & Itemize)	5150												0
Total Debt Service - Interest On Short-Term Debt	5100							0	0				0

Debt Service - Interest on Long-Term Debt	5200						400,000			400,000
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									
Debt Service Other (Describe & Itemize)	5400						628,500			628,500
Total Debt Service	5000						1,028,500			1,028,500
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures							1,028,500			1,028,500
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,750

40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Pupils										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Pupil Transportation Services	2550			50,000						50,000
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	50,000	0	0	0	0	0	50,000
COMMUNITY SERVICES (TR)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
Payments to Other Govt Units (In-State)										
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	4100									0
Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
Total Payments to Other Districts & Govt Units	4000									0
DEBT SERVICE (TR)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100									0
Debt Service - Interest on Long-Term Debt										
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0
Debt Service - Other (Describe and Itemize)	5400									0
Total Debt Service	5000									0
PROVISION FOR CONTINGENCIES (TR)										
Total Direct Disbursements/Expenditures		0	0	50,000	0	0	0	0	0	50,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										350

50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Program	1100			105,525						105,525
Pre-K Programs	1125			650						650
Special Education Programs (Functions 1200-1220)	1200			56,000						56,000
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500			1,800						1,800
Summer School Programs	1600			525						525
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Total Instruction	1000			164,500						164,500
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110			2,250						2,250
Guidance Services	2120									0
Health Services	2130			1,250						1,250
Psychological Services	2140			1,000						1,000
Speech Pathology & Audiology Services	2150			1,000						1,000
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100			5,500						5,500

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

- 1
- 2
- 3
- 4

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	9,410,612	1,547,500	50,350	55,000	11,063,462
Direct Expenditures	9,397,792	2,132,500	50,000		11,580,292
Difference	12,820	(585,000)	350	55,000	(516,830)
Estimated Fund Balance - June 30, 2013	7,463,561	1,961,159	191,080	2,900,293	12,516,094

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2012-13 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).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the Annual Financial Report (AFR) for the applicable (budget) fiscal year reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan to ISBE within 30 days after acceptance of the AFR.

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

	DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2012-13					ESTIMATED BUDGET FY2013-14					ESTIMATED BUDGET FY2014-15					ESTIMATED BUDGET FY2015-16					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)				
	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2013-13	FY2013-14	FY2014-15	FY2015-16	
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	7,450,741	2,546,159	190,730	2,845,293	13,032,924	7,463,561	1,961,159	191,080	2,900,293	12,516,094	7,463,561	1,961,159	191,080	2,900,293	12,516,094	7,463,561	1,961,159	191,080	2,900,293	12,516,094	13,032,924	12,516,094	12,516,094	12,516,094	
RECEIPTS/REVENUES	1000	8,988,610	1,497,500	48,350	55,000	10,589,460				0					0						0	10,589,460	0	0	0
LOCAL SOURCES	2000	0	0	0	0	0				0					0						0	0	0	0	0
FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	3000	505,412	50,000	2,000	0	577,412				0					0						0	577,412	0	0	0
STATE SOURCES	4000	95,590	0	0	0	95,590				0					0						0	95,590	0	0	0
FEDERAL SOURCES	6000	9,410,612	1,547,500	50,350	55,000	11,063,462	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,063,462	0	0	0
Total Receipts/Revenues																									
DISBURSEMENTS/EXPENDITURES	1000	6,213,329				6,213,329				0					0						0	6,213,329	0	0	0
INSTRUCTION	2000	2,915,963	2,132,500	50,000		5,098,463				0					0						0	5,098,463	0	0	0
SUPPORT SERVICES	3000	0	0	0	0	0				0					0						0	0	0	0	0
COMMUNITY SERVICES	4000	268,500	0	0	0	268,500				0					0						0	268,500	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	5000	0	0	0	0	0				0					0						0	0	0	0	0
DEBT SERVICES	6000	0	0	0	0	0				0					0						0	0	0	0	0
PROVISION FOR CONTINGENCIES										0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements/Expenditures																									
Excess of Receipts/Revenue Over(Under)																									
Disbursements/Expenditures		12,820	(585,000)	350	55,000	(516,830)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(516,830)	0	0	0
OTHER SOURCES/USES OF FUNDS																									
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0				0					0						0	0	0	0	0
OTHER USES OF FUNDS (8000)		0	0	0	0	0				0					0						0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0				0					0						0	0	0	0	0
ESTIMATED ENDING FUND BALANCE	7,463,561	1,961,159	191,080	2,900,293	12,516,094	7,463,561	1,961,159	191,080	2,900,293	12,516,094	7,463,561	1,961,159	191,080	2,900,293	12,516,094	7,463,561	1,961,159	191,080	2,900,293	12,516,094	12,516,094	12,516,094	12,516,094	12,516,094	

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2013 through Fiscal Year 2016

Kenilworth School District #38

05 016 038 002

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/2013/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 FY2013 budgeted expenditures over FY2012 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: Kenilworth School District #38
RCDT Number: 05 016 038 002

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1 Executive Administration Services	2320	275,504		275,504	288,225		288,225
2 Special Area Administration Services	2330	128,719		128,719	134,500		134,500
3 Other Support Services - School Administration	2490	0		0	0		0
4 Direction of Business Support Services	2510	0	0	0	0	0	0
5 Internal Services	2570	0		0	0		0
6 Direction of Central Support Services	2610	0		0	0		0
7 Deduct - Early Retirement or Other Pension Obligations Included Above			0	0			0
8 Totals		404,223	0	404,223	422,725	0	422,725
9 Estimated Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)							5%

Reference Description

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

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.
 Out-of-balance conditions are accompanied by an error message.
 Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1 Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2 Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2012 for all Funds (Cells C3 - K3)(Line must have a number or zero)	CHECK ERROR
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3 Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4 Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2013, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	Check Error!
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5 Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing