

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division
100 North First Street
Springfield, Illinois 62777-0001

Accounting Basis:

- [x] Cash
[ ] Accrual

SCHOOL DISTRICT BUDGET FORM \*
July 1, 2007 - June 30, 2008

Submit budget (as adopted) on ISBE Form 50-36 to: www.isbe.net/sfms/budget/2008/budget.htm

District Name: Bloomington Public Schools, Dist 87
District RCDT No: 17-064-0870-25
County: McLean

Budget of Bloomington Public Schools, Dist 87 School District No. 87, County of McLean, State of Illinois, for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008.

WHEREAS the Board of Education of Bloomington Public Schools, Dist 87 School District No. 87, County of McLean, 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 26th day of September, 20 07, 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, 2007 and ending June 30, 2008.

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 26th day of September, 20 07 by a roll call vote of Yeas, and Nays, to wit:

Note: The electronic version does not require member signatures.

Table with 2 columns: MEMBERS VOTING YEA, MEMBERS VOTING NAY. Multiple empty rows for recording votes.

\* Based on the Illinois Program Accounting Manual for Local Education Agencies (LEAs) as required by Section 17-1 of the School Code. 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).

**Balanced Budget, no deficit reduction plan is required.**

Bloomington Public Schools, Dist 87

Original Budget  
 Amended Budget

Date: September 25, 2007  
 (MM/DD/YY)

[See page 31 for references]

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>1. ESTIMATED FUND BALANCE July 1, 2007</b>		12,813,632	2,088,004	1,080,814	1,977,398	997,151	2,545,950	5,853,111		4,875,891
<b>RECEIPTS/REVENUES</b>										
<b>2. LOCAL SOURCES</b>	1000	33,053,651	4,834,567	2,538,397	1,109,377	1,679,209	50,000	657,036	0	396,967
<b>3. FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	2000	0	0		0	0				
<b>4. STATE SOURCES</b>	3000	7,629,792	0	0	920,000	23,150	0	0	0	0
<b>5. FEDERAL SOURCES</b>	4000	3,963,235	0	0	0	31,850	0	0	0	0
<b>6. Total Direct Receipts/Revenues</b>		44,646,678	4,834,567	2,538,397	2,029,377	1,734,209	50,000	657,036	0	396,967
7. Receipts/Revenues for "On Behalf of" Payments <sup>2</sup>	3998	4,500,000								
<b>8. Total Receipts/Revenues</b>		49,146,678	4,834,567	2,538,397	2,029,377	1,734,209	50,000	657,036	0	396,967
<b>DISBURSEMENTS/EXPENDITURES</b>										
<b>9. INSTRUCTION</b>	1000	29,127,152				463,594				
<b>10. SUPPORT SERVICES</b>	2000	14,762,484	5,050,953		2,314,710	1,055,712	2,595,000			5,250,000
<b>11. COMMUNITY SERVICES</b>	3000	133,746	0		0	1,894				
<b>12. NONPROGRAMMED CHARGES</b>	4000	298,000	0	0	0	0	0			0
<b>13. DEBT SERVICES</b>	5000	0	0	2,478,123	0	0			0	0
<b>14. PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0			0
<b>15. Total Direct Disbursements/Expenditures</b>		44,321,382	5,050,953	2,478,123	2,314,710	1,521,200	2,595,000		0	5,250,000
16. Disbursements/Expenditures for "On Behalf of" Payments <sup>2</sup>	4180	4,500,000	0	0	0	0	0		0	0
<b>17. Total Disbursements/Expenditures</b>		48,821,382	5,050,953	2,478,123	2,314,710	1,521,200	2,595,000		0	5,250,000
<b>18. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		325,296	(216,386)	60,274	(285,333)	213,009	(2,545,000)	657,036	0	(4,853,033)
<b>OTHER FINANCING SOURCES (USES)</b>										
<b>OTHER FINANCING SOURCES (7000)</b>										
<b>TRANSFER FROM OTHER FUNDS (7100)</b>										
19. Permanent Transfer from Working Cash Fund - Abolishment (Section 20-8)	7110									
20. Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120									
21. Permanent Transfer (Section 17-2A)	7130									
22. Permanent Transfer of Interest (Section 10-22.44)	7140									
23. Permanent Transfer from Site and Construction/Capital Improvement Fund (Section 10-22.14)	7150									
24. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) <sup>3</sup>	7160									
25. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) <sup>3</sup>	7170									
26. Permanent Transfer from Working Cash Fund - Abatement (Section 20-9)	7180									
<b>SALE OF BONDS (7200)</b>										
27. Principal on Bonds Sold (Amount of Original Issue) <sup>4</sup>	7210									
28. Premium on Bonds Sold	7220									
29. Accrued Interest on Bonds Sold	7230									
30. Sale or Compensation for Fixed Assets <sup>5</sup> (Section 2-3.12 and 17-2.11)	7300									

## BUDGET SUMMARY

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
31. School Technology Revolving Loan Program (STRLP)	7500									
32. Other Sources (Describe & Itemize)	7900									
<b>33. Total Other Financing Sources</b> (Total Lines 19-32)		0	0	0	0	0	0	0	0	0
<b>OTHER FINANCING USES (8000)</b>										
<b>TRANSFER TO OTHER FUNDS (8100)</b>										
34. Perm. Transfer from Working Cash Fund - Abolishment	8110							0		
35. Permanent Transfer of Working Cash Fund - Interest (Section 20-5)	8120							0		
36. Permanent Transfer (Section 17-2A)	8130									
37. Permanent Transfer of Interest (Section 10-22.44) <sup>6</sup>	8140									
38. Permanent Transfer from Site & Construction/Capital Improvement Fund (Section 10-22.14)	8150						0			
39. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11)	8160									0
40. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14)	8170									0
41. Permanent Transfer of Working Cash Fund-Abatement (Sec. 20-9)	8180							0		
42. Other Uses (Describe & Itemize)	8190									
<b>43. Total Other Financing Uses (Total Lines 34-42)</b>		0	0	0	0	0	0	0	0	0
<b>44. Total Other Financing Sources (Uses) (Line 33 minus 43)</b>		0	0	0	0	0	0	0	0	0
<b>45. ESTIMATED FUND BALANCE June 30, 2008</b> <b>(Total Lines 1, 18 &amp; 44)</b>		13,138,928	1,871,618	1,141,088	1,692,065	1,210,160	950	6,510,147	0	22,858

## SUMMARY OF CASH TRANSACTIONS

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
1. ESTIMATED BALANCE ON HAND July 1, 2007 (Cash Plus Investments at Cost)	101-5 180	25,927,545	4,115,712	2,289,281	2,467,589	1,698,358	2,545,950	6,048,858		5,022,466
2. Total Direct Receipts & Other Financing Sources <sup>8</sup> (Total from Budget Summary, Lines 6 & 33)		44,646,678	4,834,567	2,538,397	2,029,377	1,734,209	50,000	657,036	0	396,967
<b>OTHER RECEIPTS</b>										
3. Loans from Other Funds	430									
4. Loan Repayments from Other Funds	150									
5. Corporate Personal Property Tax Replacement Tax Anticipation Notes	406									
6. Tax Anticipation Warrants Issued	407									
7. Tax Anticipation Notes Issued	408									
8. Teachers'/Employees' Orders Issued	409									
9. State Aid Anticipation Certificates Issued	410									
10. Other (Attach Itemization)	499									
11. Total Other Receipts (Total Lines 3-10)		0	0	0	0	0	0	0	0	0
12. Total Direct Receipts, Other Financing Sources, & Other Receipts (Total Lines 2 & 11)		44,646,678	4,834,567	2,538,397	2,029,377	1,734,209	50,000	657,036	0	396,967
13. Total Amount Available (Total Lines 1 & 12)		70,574,223	8,950,279	4,827,678	4,496,966	3,432,567	2,595,950	6,705,894	0	5,419,433
14. Total Direct Disbursements & Other Financing Uses <sup>9</sup> (Total from Budget Summary, Lines 15 & 43)		44,321,382	5,050,953	2,478,123	2,314,710	1,521,200	2,595,000	0	0	5,250,000
<b>OTHER DISBURSEMENTS</b>										
15. Loans to Other Funds <sup>10</sup>	150									
16. Loan Repayments to Other Funds	430									
17. Corporate Personal Property Replacement Tax Anticipation Notes Redeemed	406									
18. Tax Anticipation Warrants Redeemed	407									
19. Tax Anticipation Notes Redeemed	408									
20. Teachers'/Employees' Orders Redeemed	409									
21. State Aid Anticipation Certificates Redeemed	410									
22. Other (Attach Itemization)	499	13,113,913	2,027,709	1,208,466	490,191	701,206		195,747		146,576
23. Total Other Disbursements (Total Lines 15-22)		13,113,913	2,027,709	1,208,466	490,191	701,206	0	195,747	0	146,576
24. Total Direct Disbursements, Other Financing Uses, & Other Disbursements (Total Lines 14 & 23)		57,435,295	7,078,662	3,686,589	2,804,901	2,222,406	2,595,000	195,747	0	5,396,576
25. ESTIMATED BALANCE ON HAND June 30, 2008 (Cash Plus Investments at Cost) (Total Line 13 less line 24)		13,138,928	1,871,617	1,141,089	1,692,065	1,210,161	950	6,510,147	0	22,857

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>		<b>1000</b>								
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
1. General Levy <sup>11</sup>	1110	24,747,300	3,965,913	2,448,397	993,145	628,677		396,591		296,967
2. Tort Immunity Levy	1120	423,238	142,317							
3. Leasing Levy <sup>12</sup>	1130	396,591								
4. Special Education Levy	1140	317,273								
5. Social Security/Medicare-Only Levy	1150					791,993				
6. Area Vocational Construction Levy	1160									
7. Summer School Levy	1170									
8. Other Tax Levies (Describe & Itemize)	1190									
<b>9. Total Ad Valorem Taxes Levied by LEA</b>		<b>25,884,402</b>	<b>4,108,230</b>	<b>2,448,397</b>	<b>993,145</b>	<b>1,420,670</b>	<b>0</b>	<b>396,591</b>	<b>0</b>	<b>296,967</b>
<b>PAYMENTS IN LIEU OF TAXES</b>										
10. Mobile Home Privilege Tax	1210	15,194								
11. Payments from Local Housing Authority	1220	13,445								
12. Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	3,989,876	516,337			187,759				
13. Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>14. Total Payments in Lieu of Taxes</b>		<b>4,018,515</b>	<b>516,337</b>	<b>0</b>	<b>0</b>	<b>187,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>										
15. Regular Tuition from Pupils or Parents	1311	3,000								
16. Regular Tuition from Other LEAs	1312									
17. Regular Tuition from Other Sources	1313									
18. Summer School Tuition from Pupils or Parents	1321	22,000								
19. Summer School Tuition from Other LEAs	1322									
20. Summer School Tuition from Other Sources	1323									
21. Vocational Tuition from Pupils or Parents	1331									
22. Vocational Tuition from Other LEAs	1332									
23. Vocational Tuition from Other Sources	1333									
24. Special Education Tuition from Pupils or Parents	1341									
25. Special Education Tuition from Other LEAs	1342									
26. Special Education Tuition from Other Sources	1343									
27. Adult Tuition from Pupils or Parents	1351									
28. Adult Tuition from Other LEAs	1352									
29. Adult Tuition from Other Sources	1353									
<b>30. Total Tuition</b>		<b>25,000</b>								
<b>TRANSPORTATION FEES</b>										
31. Regular Transportation Fees from Pupils or Parents	1411									
32. Regular Transportation Fees from Other LEAs	1412									
33. Regular Transportation Fees from Private Sources	1413									
34. Regular Transportation Fees from Co-curricular Activities	1415									
35. Summer School Transportation Fees from Pupils or Parents	1421									
36. Summer School Transportation Fees from Other LEAs	1422									
37. Summer School Transportation Fees from Other Sources	1423									
38. Vocational Transportation Fees from Pupils or Parents	1431									
39. Vocational Transportation Fees from Other LEAs	1432									
40. Vocational Transportation Fees from Other Sources	1433									
41. Special Ed. Transportation Fees from Pupils or Parents	1441									
42. Special Ed. Transportation Fees from Other LEAs	1442									
43. Special Ed. Transportation Fees from Other Sources	1443									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
44. Adult Transportation Fees from Pupils or Parents	1451									
45. Adult Transportation Fees from Other LEAs	1452									
46. Adult Transportation Fees from Other Sources	1453									
<b>47. Total Transportation Fees</b>					0					
<b>EARNINGS ON INVESTMENTS</b>										
48. Interest on Investments	1510	1,305,100	180,000	90,000	116,232	70,780	50,000	260,445		100,000
49. Gain or Loss on Sale of Investments	1520									
<b>50. Total Earnings on Investments</b>		1,305,100	180,000	90,000	116,232	70,780	50,000	260,445	0	100,000
<b>FOOD SERVICE</b>										
51. Sales to Pupils - Lunch	1611	653,900								
52. Sales to Pupils - Breakfast	1612	38,960								
53. Sales to Pupils - A la Carte	1613	318,290								
54. Sales to Pupils - Other	1614									
55. Sales to Adults	1620	72,750								
56. Other Food Service	1690	87,100								
<b>57. Total Food Service</b>		1,171,000								
<b>PUPIL ACTIVITIES</b>										
58. Admissions - Athletic	1711	32,272								
59. Admissions - Other	1719									
60. Fees	1720	2,200								
61. Book Store Sales	1730									
62. Other Pupil Activity Revenue (Describe & Itemize)	1790									
<b>63. Total Pupil Activities</b>		34,472	0							
<b>TEXTBOOKS</b>										
64. Rentals - Regular Textbook	1811	181,300								
65. Rentals - Summer School Textbook	1812									
66. Rentals - Adult/Continuing Education Textbook	1813									
67. Rentals - Other (Describe & Itemize)	1819	3,500								
68. Sales - Regular Textbook	1821	52,200								
69. Sales - Summer School Textbook	1822									
70. Sales - Adult/Continuing Education Textbook	1823									
71. Sales - Other (Describe & Itemize)	1829	11,400								
72. Other (Describe & Itemize)	1890									
<b>73. Total Textbooks</b>		248,400								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
74. Rentals	1910		8,000							
75. Contributions and Donations from Private Sources	1920	261,762								
76. Services Provided Other LEAs	1940	71,000								
77. Refund Prior Years' Expenditures	1950	1,000								
78. Payment from Other LEAs	1991									
79. Sale of Vocational Projects	1992									
80. Local Fees	1993	6,000								
81. Other (Describe & Itemize)	1999	27,000	22,000							
<b>82. Total Other Revenue from Local Sources</b>		366,762	30,000	0	0	0	0	0	0	0
<b>83. Total Receipts/Revenues from Local Sources</b> (Total Lines 9, 14, 30, 47, 50, 57, 63, 73, 82)		33,053,651	4,834,567	2,538,397	1,109,377	1,679,209	50,000	657,036	0	396,967

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>									
84. Flow-Through Revenue from State Sources	2100									
85. Flow-Through Revenue from Federal Sources	2200									
86. Other Flow-Through (Describe & Itemize)	2300									
<b>87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA (Total of Lines 84-86)</b>		0	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>	<b>3000</b>									
<b>UNRESTRICTED GRANTS-IN-AID</b>										
88. General State Aid - Sec. 18-8.05	3001	4,390,765								
89. General State Aid - Hold Harmless/Supplemental	3002									
90. Reorganization Incentives	3005									
91. Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
<b>92. Total Unrestricted Grants-In-Aid</b>		4,390,765	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID</b>										
<b>SPECIAL EDUCATION</b>	<b>3100</b>									
93. Special Education - Private Facility Tuition	3100	242,115								
94. Special Education - Extraordinary	3105	814,000								
95. Special Education - Personnel	3110	825,000								
96. Special Education - Orphanage - Individual	3120	172,000								
97. Special Education - Orphanage - Summer	3130									
98. Special Education - Summer School	3145	8,382								
99. Special Education - Other (Describe & Itemize)	3199									
<b>100. Total Special Education</b>		2,061,497	0		0					
<b>VOCATIONAL EDUCATION</b>	<b>3200</b>									
101. Vocational Education - Tech. Prep.	3200									
102. Vocational Education - Coordination Grants	3210									
103. Vocational Education - Formula	3215									
104. Vocational Education - Jobs for Illinois Graduates	3217									
105. Vocational Education - Secondary Program Improvements	3220									
106. Vocational Education - WECEP	3225	50,700				700				
107. Vocational Education - Elem. Career Development Program	3275									
108. Vocational Education - Other (Describe & Itemize)	3299									
<b>109. Total Vocational Education</b>		50,700	0		0	700				
<b>BILINGUAL EDUCATION</b>	<b>3300</b>									
110. Bilingual Education - Downstate - TPI	3305	60,000								
111. Bilingual Education - Downstate - TBE	3310									
<b>112. Total Bilingual Education</b>		60,000				0				
113. Gifted Education	3350									
114. State Free Lunch & Breakfast	3360	50,000								
115. School Breakfast Initiative	3365	1,800								
116. Driver Education	3370	38,117								
117. Adult Education from Community College Board	3410									
118. Adult Education - Other (Describe & Itemize)	3499									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
<b>TRANSPORTATION</b>										
119. Transportation - Regular/Vocational	3500				370,000					
120. Transportation - Special Education	3510				460,000					
121. Transportation - Other (Describe & Itemize)	3599									
<b>122. Total Transportation</b>		0	0		830,000	0				
123. Learning Improvement - Change Grants	3610									
124. Scientific Literacy	3660									
125. Truant Alternative/Optional Education	3695									
126. Early Childhood - Block Grant	3705	520,000			90,000	20,250				
127. Reading Improvement Block Grant	3715	193,962				2,200				
128. Reading Improvement Block Grant - Reading Recovery	3720									
129. Chicago General Education Block Grant	3766									
130. Chicago Educational Services Block Grant	3767									
131. School Safety & Educational Improvement Block Grant	3775	193,235								
132. Technology - Closing the Gaps	3792									
133. State Library Grant	3800	3,716								
134. Illinois Arts Council Grants	3801									
135. Illinois Scholars Program	3803									
136. Illinois Occupational Information Coordinating Committee	3806									
137. Project Success	3807									
138. IDOT Safety	3808									
139. IDOT Alcohol Awareness	3809									
140. State Charter Schools	3815									
141. Summer Bridges	3825									
142. Academic Early Warning List	3830									
143. Infrastructure Improvements - Planning/Construction	3920									
144. School Infrastructure - Maintenance Projects	3925									
145. Other Restricted Revenue from State Sources (Describe & Itemize)	3999	66,000								
<b>146. Total Restricted Grants-In-Aid (Total Lines 100,109, 112-118,122-145)</b>		3,239,027	0	0	920,000	23,150	0	0	0	0
<b>147. Total Receipts/Revenues From State Sources (Total Lines 92 &amp; 146)</b>		7,629,792	0	0	920,000	23,150	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
148. Federal Impact Aid	4001									
149. Other Unrestricted Grants-In-Aid Received Directly From the Federal Govt.	4009									
<b>150. Total Unrestricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
151. Emergency School Assistance Act	4025									
152. ESEA - Title VII - Bilingual	4030									
153. ESEA - Title VI - Excellence in Education	4035									
154. Community Action Program - OEO	4040									
155. Head Start	4045									
156. Construction (Impact Aid)	4050									
157. EPA Grant Proceeds (Life Safety Purposes Only)	4055									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
158. MAGNET	4060									
159. Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4099									
<b>160. Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
<b>TITLE V</b>	<b>4100</b>									
161. Title V-Innovation and Flexibility Formula	4100	16,504								
162. Title V-LEA Projects	4105									
163. Title V-Rural and Low Income Schools	4107									
164. Title V-Class Size Reduction	4110									
165. Title V-State Assessments	4120									
166. Title V-Other (Describe & Itemize)	4199									
<b>167. Total Title V</b>		16,504	0		0	0				
<b>FOOD SERVICE</b>	<b>4200</b>									
168. National School Lunch Program	4210	901,600								
169. Special Milk Program	4215									
170. School Breakfast Program	4220	302,000								
171. Summer Food Service Admin./Program	4225	21,000								
172. Child Care Commodity/SFS 13-Adult Day Care	4226									
173. Food Service - Other (Describe & Itemize)	4299									
<b>174. Total Food Service</b>		1,224,600								
<b>TITLE I</b>	<b>4300</b>									
175. Title I - Low Income	4300	862,918				11,400				
176. Title I - Low Income - Neglected, Private	4305									
177. Title I - Capital Expenses	4325									
178. Title I - School Improvement	4331									
179. Title I - Comprehensive School Reform	4332									
180. Title I - Reading First	4334									
181. Title I - Even Start	4335									
182. Title I - Migrant Education	4340									
183. Title I - Other (Describe & Itemize)	4399									
<b>184. Total Title I</b>		862,918	0		0	11,400				
<b>TITLE IV</b>	<b>4400</b>									
185. Title IV - Safe & Drug Free Schools - Formula	4400	32,395				250				
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406									
187. Title IV - Community Service	4420									
188. Title IV - 21st Century	4421									
189. Title IV - Other (Describe Itemize)	4499									
<b>190. Total Title IV</b>		32,395	0		0	250				
<b>FEDERAL - SPECIAL EDUCATION</b>	<b>4600</b>									
191. Fed - Spec Education - Preschool Flow - Through	4600	41,818				500				
192. Fed - Spec Education - Preschool Discretionary	4605									
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	1,244,991				16,100				
194. Fed - Spec Education - IDEA - Room & Board	4625									
195. Fed - Spec Education - IDEA - Discretionary	4630									
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
<b>197. Total Federal Special Education</b>		1,286,809	0		0	16,600				
<b>VE - PERKINS</b>	<b>4700</b>									

## ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
198. VE - Perkins - Title IIA State Leadership	4720									
199. VE - Perkins - Title IIC Secondary	4745									
200. VE - Perkins - Title IIC Postsecondary/Adult	4750									
201. VE-Perkins-Title IIIE Tech. Prep.	4770									
202. VE-Education to Careers-Implementation (DOL)	4777									
203. VE-Other (Describe & Itemize)	4799									
<b>204. Total Vocational Education</b>		0	0			0				
205. Federal - Adult Education	4810									
206. Emergency Immigrant Assistance	4905									
207. Title III-English Language Acquisition	4909	19,000				300				
208. Learn & Serve America	4910									
209. McKinney Education for Homeless Children	4920	19,000								
210. Title II - Eisenhower - Professional Development Formula	4930									
211. Title II-Teacher Quality	4932	333,984				3,300				
212. Goals 2000	4945									
213. Goals 2000 - Leadership	4946									
214. Department of Rehabilitation Services	4950	10,417								
215. Federal Charter Schools	4960									
216. School Renovation	4980									
217. IDEA Part B-Supplemental Activities	4981									
218. School Renovation-Technology	4982									
219. Federal Emergency Management Aid (FEMA/IEMA)	4990									
220. Medicaid Matching Funds - Administrative Outreach	4991	139,000								
221. Medicaid Matching Funds - Fee-For-Service Program	4992	1,000								
222. Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999	17,608								
<b>223. Total Restricted Grants-In-Aid Received from Federal Government Thru the State</b> (Total of Lines 167, 174,184, 190, 197, 204-222)		3,963,235	0		0	31,850	0			0
<b>224. TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b> (Total of Lines 150, 160, 223)		3,963,235	0	0	0	31,850	0	0	0	0
<b>225. TOTAL DIRECT RECEIPTS/REVENUES</b> (Total of Lines 83, 87, 147, 224)		44,646,678	4,834,567	2,538,397	2,029,377	1,734,209	50,000	657,036	0	396,967

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>10 - EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>										
<b>1000</b>										
1. Regular Programs	1100	17,621,180	2,194,251	134,800	1,611,476	40,000	9,675			21,611,382
2. Special Education Programs (Function 1200-1220)	1200	4,440,905	766,803	57,016	52,883	10,000	300		716,000	6,043,907
3. Educationally Deprived/Remedial Programs	1250	596,150	175,118	3,967	23,000					798,235
4. Adult/Continuing Education Programs	1300									0
5. Vocational Programs	1400	149,262	7,060	2,017						158,339
6. Interscholastic Programs	1500	325,500	20,134	57,997	11,534		7,685			422,850
7. Summer School Programs	1600	86,534	3,307	598	2,000					92,439
8. Gifted Programs	1650									0
9. Bilingual Programs	1800									0
10. Truant Alternative & Optional Programs	1900									0
<b>11. Total Instruction <sup>14</sup></b>		<b>23,219,531</b>	<b>3,166,673</b>	<b>256,395</b>	<b>1,700,893</b>	<b>50,000</b>	<b>17,660</b>		<b>716,000</b>	<b>29,127,152</b>
<b>SUPPORT SERVICES (ED)</b>										
<b>2000</b>										
<b>Support Services - Pupil</b>										
<b>2100</b>										
12. Attendance & Social Work Services	2110	318,800	38,072	3,300	3,000					363,172
13. Guidance Services	2120	713,825	83,694	6,310	2,990					806,819
14. Health Services	2130	254,235	30,132	6,442	12,626					303,435
15. Psychological Services	2140	325,400	29,507	4,609	7,500					367,016
16. Speech Pathology & Audiology Services	2150	29,200	11,154	200						40,554
17. Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>18. Total Support Services - Pupil</b>		<b>1,641,460</b>	<b>192,559</b>	<b>20,861</b>	<b>26,116</b>	<b>0</b>	<b>0</b>			<b>1,880,996</b>
<b>Support Services - Instructional Staff</b>										
<b>2200</b>										
19. Improvement of Instruction Services	2210	353,434	49,567	131,409	40,882		600			575,892
20. Educational Media Services	2220	1,003,828	131,728	505,070	707,325	70,000	475			2,418,426
21. Assessment & Testing	2230	600	80,360	56,800						137,760
<b>22. Total Support Services - Instructional Staff</b>		<b>1,357,862</b>	<b>181,295</b>	<b>716,839</b>	<b>805,007</b>	<b>70,000</b>	<b>1,075</b>			<b>3,132,078</b>
<b>Support Services - General Administration</b>										
<b>2300</b>										
23. Board of Education Services	2310		30,630	162,700	7,500		700			201,530
24. Executive Administration Services	2320	389,595	80,247	57,150	45,100	7,000	15,000			594,092
25. Special Area Administration Services	2330	282,932	74,474	26,450	5,000		3,700			392,556
<b>26. Total Support Services - General Administration</b>		<b>672,527</b>	<b>185,351</b>	<b>246,300</b>	<b>57,600</b>	<b>7,000</b>	<b>19,400</b>			<b>1,188,178</b>
<b>Support Services - School Administration</b>										
<b>2400</b>										
27. Office of the Principal Services	2410	2,024,874	691,824	173,465	24,301		5,552			2,920,016
28. Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>29. Total Support Services - School Administration</b>		<b>2,024,874</b>	<b>691,824</b>	<b>173,465</b>	<b>24,301</b>	<b>0</b>	<b>5,552</b>			<b>2,920,016</b>
<b>Support Services - Business</b>										
<b>2500</b>										
30. Direction of Business Support Services	2510	129,200	29,055	19,300	3,000		1,400			181,955
31. Fiscal Services	2520	249,500	42,692	13,130	9,933		1,200			316,455
32. Operation & Maintenance of Plant Services	2540			117,341	1,490,000					1,607,341
33. Pupil Transportation Services	2550									0
34. Food Services	2560	1,314,578	115,198	36,805	1,368,294	13,000	548			2,848,423
35. Internal Services	2570			300,000						300,000
<b>36. Total Support Services - Business</b>		<b>1,693,278</b>	<b>186,945</b>	<b>486,576</b>	<b>2,871,227</b>	<b>13,000</b>	<b>3,148</b>			<b>5,254,174</b>

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>Support Services - Central</b>	<b>2600</b>									
37. Direction of Central Support Services	2610									0
38. Planning, Research, Development & Evaluation Services	2620									0
39. Information Services	2630	27,150	6,108	2,043	1,000		100			36,401
40. Staff Services	2640	120,225	21,893	181,309	10,350		750			334,527
41. Data Processing Services	2660									0
<b>42. Total Support Services - Central</b>		<b>147,375</b>	<b>28,001</b>	<b>183,352</b>	<b>11,350</b>	<b>0</b>	<b>850</b>			<b>370,928</b>
43. Other Support Services (Describe & Itemize)	2900		2,023	14,091						16,114
<b>44. Total Support Services</b> (Total Lines 18, 22, 26, 29, 36, 42, & 43)		<b>7,537,376</b>	<b>1,467,998</b>	<b>1,841,484</b>	<b>3,795,601</b>	<b>90,000</b>	<b>30,025</b>			<b>14,762,484</b>
<b>45. COMMUNITY SERVICES (ED)</b>	<b>3000</b>	104,140	15,120	8,686	5,800					133,746
<b>NONPROGRAMMED CHARGES (ED)</b>	<b>4000</b>									
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>									
46. Payments for Regular Programs	4110			6,000						6,000
47. Payments for Special Education Programs	4120									0
48. Payments for Adult/Continuing Education Programs	4130									0
49. Payments for Vocational Education Programs	4140							292,000		292,000
50. Payments for Community College Program	4170									0
51. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
<b>52. Total Payments to Other Govt. Units (In-State)</b>				<b>6,000</b>			<b>0</b>	<b>0</b>	<b>292,000</b>	<b>298,000</b>
<b>53. PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)</b>	<b>4200</b>									0
<b>54. Total Nonprogrammed Charges (Total Lines 52 &amp; 53)</b>				<b>6,000</b>			<b>0</b>	<b>0</b>	<b>292,000</b>	<b>298,000</b>
<b>DEBT SERVICES (ED)</b>	<b>5000</b>									
<b>Debt Services - Interest</b>	<b>5100</b>									
55. Tax Anticipation Warrants	5110									0
56. Tax Anticipation Notes	5120									0
57. Teachers/Employees' Orders	5130									0
58. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
59. State Aid Anticipation Certificates	5160									0
60. Other (Describe & Itemize)	5190									0
<b>61. Total Debt Service - Interest</b>							<b>0</b>			<b>0</b>
<b>62. Debt Services - Lease/Purchase Principal Retired<sup>15</sup></b>	<b>5300</b>									0
<b>63. Total Debt Services (Total Lines 61 &amp; 62)</b>							<b>0</b>			<b>0</b>
<b>64. PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
<b>65. Total Direct Disbursements/Expenditures</b> (Total Lines 11, 44, 45, 54, 63 & 64)		<b>30,861,047</b>	<b>4,649,791</b>	<b>2,112,565</b>	<b>5,502,294</b>	<b>140,000</b>	<b>47,685</b>	<b>0</b>	<b>1,008,000</b>	<b>44,321,382</b>
<b>66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>325,296</b>

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
Support Services - Pupil	2100									
67. Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Support Services - Business</b>	<b>2500</b>									
68. Direction of Business Support Services	2510									0
69. Facilities Acquisition & Construction Services	2530									0
70. Operation & Maintenance of Plant Services	2540	2,443,853	334,150	710,950	1,050,000	510,000	2,000			5,050,953
71. Pupil Transportation Services	2550									0
72. Food Services	2560									0
<b>73. Total Support Services - Business</b>		<b>2,443,853</b>	<b>334,150</b>	<b>710,950</b>	<b>1,050,000</b>	<b>510,000</b>	<b>2,000</b>			<b>5,050,953</b>
74. Other Support Services (Describe & Itemize)	2900									0
<b>75. Total Support Services (Total Lines 67, 73, &amp; 74)</b>		<b>2,443,853</b>	<b>334,150</b>	<b>710,950</b>	<b>1,050,000</b>	<b>510,000</b>	<b>2,000</b>			<b>5,050,953</b>
<b>76. COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
<b>NONPROGRAMMED CHARGES (O&amp;M)</b>										
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>									
77. Payments for Special Education Programs	4120									0
78. Payments for Vocational Education Program	4140									0
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
<b>80. Total Payments to Other Govt. Units (In-State)</b>				0			0	0		0
<b>81. Payments to Other Govt. Units (Out of State)</b>	<b>4200</b>									0
<b>82. Total Nonprogrammed Charges (Total Lines 80 &amp; 81)</b>				0			0	0		0
<b>DEBT SERVICES (O&amp;M)</b>										
<b>Debt Services - Interest</b>	<b>5100</b>									
83. Tax Anticipation Warrants	5110									0
84. Tax Anticipation Notes	5120									0
85. Corporate Personal Prop. Replacement Tax Anticip. Notes	5150									0
86. State Aid Anticipation Certificates	5160									0
87. Other (Describe & Itemize)	5190									0
<b>88. Total Debt Services - Interest</b>							0			0
<b>89. Debt Services-Lease/Purchase Principal Retired<sup>15</sup></b>	<b>5300</b>									0
<b>90. Total Debt Services</b>							0			0
<b>91. PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
<b>92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)</b>		<b>2,443,853</b>	<b>334,150</b>	<b>710,950</b>	<b>1,050,000</b>	<b>510,000</b>	<b>2,000</b>	<b>0</b>		<b>5,050,953</b>
<b>93. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(216,386)</b>

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>30 - BOND &amp; INTEREST FUND (B&amp;I)</b>										
<b>NONPROGRAMMED CHARGES (B&amp;I)</b>	<b>4000</b>									
94. Payments to Other Govt. Units (In-State)	4100									0
95. Total Nonprogrammed Charges								0		0
<b>DEBT SERVICES (B&amp;I)</b>	<b>5000</b>									
<b>Debt Services - Interest</b>	<b>5100</b>									
96. Tax Anticipation Warrants	5110									0
97. Tax Anticipation Notes	5120									0
98. Bonds	5140						1,373,123			1,373,123
99. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
100. State Aid Anticipation Certificates	5160									0
101. Other - (Attach Itemization)	5190									0
102. Total Debt Service - Interest							1,373,123			1,373,123
103. Debt Services - Bond Principal Retired	5200						1,100,000			1,100,000
104. Debt Services - Other (Describe & Itemize)	5900						5,000			5,000
105. Total Debt Services (Total of Lines 102, 103 & 104)				0			2,478,123	0		2,478,123
106. PROVISION FOR CONTINGENCIES (B&I)	6000									0
107. Total Direct Disbursements/Expenditures (Total of Lines 95, 105 & 106)				0			2,478,123	0		2,478,123
108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										60,274

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>40 - TRANSPORTATION FUND (TR)</b>										
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
Support Services - Pupil	2100									
109. Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Support Services - Business</b>	<b>2500</b>									
110. Pupil Transportation Services	2550	49,085	4,915	1,995,710	265,000					2,314,710
111. Other Support Services (Describe & Itemize)	2900									0
<b>112. Total Support Services (Total Lines 109, 110, 111)</b>		<b>49,085</b>	<b>4,915</b>	<b>1,995,710</b>	<b>265,000</b>	<b>0</b>	<b>0</b>			<b>2,314,710</b>
<b>113. COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
<b>NONPROGRAMMED CHARGES (TR)</b>	<b>4000</b>									
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>									
114. Payments for Regular Program	4110									0
115. Payments for Special Education Programs	4120									0
116. Payments for Adult/Continuing Education Programs	4130									0
117. Payments for Vocational Education Programs	4140									0
118. Payments for Community College Programs	4170									0
119. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
<b>120. Total Payments to Other Govt. Units (In-State)</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>
<b>121. Payments to Other Govt. Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4200</b>									0
<b>122. Total Nonprogrammed Charges (Total Lines 120 &amp; 121)</b>				<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>
<b>DEBT SERVICES (TR)</b>	<b>5000</b>									
<b>Debt Service - Interest</b>	<b>5100</b>									
123. Tax Anticipation Warrants	5110									0
124. Tax Anticipation Notes	5120									0
125. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
126. State Aid Anticipation Certificates	5160									0
127. Other (Describe and Itemization)	5190									0
<b>128. Total Debt Service - Interest</b>							<b>0</b>			<b>0</b>
<b>129. Debt Services-Lease/Purchase Principal Retired<sup>15</sup></b>	<b>5300</b>									0
<b>130. Total Debt Service</b>							<b>0</b>			<b>0</b>
<b>131. PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
<b>132. Total Direct Disbursements/Expenditures (Total Lines 112, 113, 122, 130 &amp; 131)</b>		<b>49,085</b>	<b>4,915</b>	<b>1,995,710</b>	<b>265,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>2,314,710</b>
<b>133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(285,333)</b>

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
<b>INSTRUCTION (MR/SS)</b>										
<b>1000</b>										
134. Regular Program	1100		270,469							270,469
135. Special Education Programs (Functions 1200-1220)	1200		163,494							163,494
136. Educationally Deprived/Remedial Programs	1250		15,485							15,485
137. Adult/Continuing Education Programs	1300									0
138. Vocational Programs	1400		1,443							1,443
139. Interscholastic Programs	1500		8,460							8,460
140. Summer School Programs	1600		4,243							4,243
141. Gifted Programs	1650									0
142. Bilingual Programs	1800									0
143. Truant Alternative & Optional Programs	1900									0
<b>144. Total Instruction</b>			<b>463,594</b>							<b>463,594</b>
<b>SUPPORT SERVICES (MR/SS)</b>										
<b>2000</b>										
<b>Support Services - Pupil</b>										
<b>2100</b>										
145. Attendance & Social Work Services	2110		4,705							4,705
146. Guidance Services	2120		21,320							21,320
147. Health Services	2130		17,110							17,110
148. Psychological Services	2140		5,020							5,020
149. Speech Pathology & Audiology Services	2150		557							557
150. Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>151. Total Support Services - Pupil</b>			<b>48,712</b>							<b>48,712</b>
<b>Support Services - Instructional Staff</b>										
<b>2200</b>										
152. Improvement of Instruction Services	2210		8,886							8,886
153. Educational Media Services	2220		75,850							75,850
154. Assessment & Testing	2230									0
<b>155. Total Support Services - Instructional Staff</b>			<b>84,736</b>							<b>84,736</b>
<b>Support Services - General Administration</b>										
<b>2300</b>										
156. Board of Education Services	2310									0
157. Executive Administration Services	2320		24,506							24,506
158. Special Area Administrative Services	2330		20,055							20,055
<b>159. Total Support Services - General Administration</b>			<b>44,561</b>							<b>44,561</b>
<b>Support Services - School Administration</b>										
<b>2400</b>										
160. Office of the Principal Services	2410		146,300							146,300
161. Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>162. Total Support Services - School Administration</b>			<b>146,300</b>							<b>146,300</b>
<b>Support Services - Business</b>										
<b>2500</b>										
163. Direction of Business Support Services	2510		22,050							22,050
164. Fiscal Services	2520		44,210							44,210
165. Facilities Acquisition & Construction Services	2530									0
166. Operation & Maintenance of Plant Service	2540		440,355							440,355
167. Pupil Transportation Services	2550		6,015							6,015
168. Food Services	2560		192,800							192,800
169. Internal Services	2570									0
<b>170. Total Support Services - Business</b>			<b>705,430</b>							<b>705,430</b>

Description	Func #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>Support Services - Central</b>	<b>2600</b>									
171. Direction of Central Support Services	2610									0
172. Planning, Research, Development & Evaluation Services	2620									0
173. Information Services	2630		6,960							6,960
174. Staff Services	2640		18,770							18,770
175. Data Processing Services	2660									0
<b>176. Total Support Services - Central</b>			<b>25,730</b>							<b>25,730</b>
<b>177. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>		243							243
<b>178. Total Support Services</b> (Total Lines 151, 155, 159, 162, 170, 176 & 177)			<b>1,055,712</b>							<b>1,055,712</b>
<b>179. COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		1,894							1,894
<b>NONPROGRAMMED CHARGED (MR/SS)</b>	<b>4000</b>									
180. Payments for Special Education Programs	4120									0
181. Payments for Vocational Education Programs	4140									0
<b>182. Total Nonprogrammed Charges</b>			<b>0</b>							<b>0</b>
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>									
<b>Debt Services - Interest</b>	<b>5100</b>									
183. Tax Anticipation Warrants	5110									0
184. Tax Anticipation Notes	5120									0
185. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
186. State Aid Anticipation Certificates	5160									0
187. Other (Describe & Itemize)	5190									0
<b>188. Total Debt Services - Interest</b>							<b>0</b>			<b>0</b>
<b>189. PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									<b>0</b>
<b>190. Total Direct Disbursements/Expenditures</b> (Total Lines 144, 178, 179, 182, 188 & 189)			<b>1,521,200</b>				<b>0</b>			<b>1,521,200</b>
<b>191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>213,009</b>

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>60 - SITE &amp; CONSTRUCTION/CAPITAL IMPROVEMENT (S&amp;C/CI)</b>										
<b>SUPPORT SERVICES (S&amp;C/CI)</b>										
<b>2000</b>										
<b>Support Services - Business</b>										
<b>2500</b>										
192. Facilities Acquisition & Construction Services	2530			245,000		2,350,000				2,595,000
193. Other Support Services (Describe & Itemize)	2900									0
194. Total Support Services		0	0	245,000	0	2,350,000	0			2,595,000
<b>NONPROGRAMMED CHARGES (S&amp;C/CI)</b>										
<b>4000</b>										
<b>Payments to Other Govt. Units (In-State)</b>										
<b>4100</b>										
195. Payment for Special Education Programs	4120									0
196. Payment for Vocational Education Programs	4140									0
197. Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
198. Total Payments to Other Govt. Units (In-State)								0		0
199. Payments to Other Govt. Units (Out-of-State)	4200									0
200. Total Nonprogrammed Charges (Total Lines 198 & 199)								0		0
<b>201. PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>										
<b>6000</b>										
202. Total Direct Disbursements/Expenditures (Total of 194, 200, & 201)		0	0	245,000	0	2,350,000	0	0		2,595,000
203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,545,000)

**70 - WORKING CASH FUND (WC)****80 - RENT FUND (RT)**

<b>Debt Services (RT)</b>										
<b>Debt Services - Interest</b>										
<b>5000</b>										
204. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
205. State Aid Anticipation Certificates	5160									0
206. Debt Service - Other (Describe & Itemize)	5900									0
207. Total Debt Services				0			0	0		0
208. Total Direct Disbursements/Expenditures				0			0	0		0
209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
<b>Support Services - Business</b>	<b>2500</b>									
210. Facilities Acquisition & Construction Services	2530									0
211. Operation & Maintenance of Plant Service	2540			250,000		5,000,000				5,250,000
<b>212. Total Support Services - Business</b>		0	0	250,000	0	5,000,000	0			5,250,000
213. Other Support Services (Describe & Itemize)	2900									0
<b>214. Total Support Services (Total Lines 212 &amp; 213)</b>		0	0	250,000	0	5,000,000	0			5,250,000
<b>NONPROGRAMMED CHARGES (FP&amp;S)</b>	<b>4000</b>									
215. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
<b>216. Total Nonprogrammed Charges</b>								0		0
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
<b>Debt Services - Interest</b>	<b>5100</b>									
217. Tax Anticipation Warrants	5110									0
<b>218. Total Debt Services - Interest</b>							0			0
<b>219. PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
<b>220. Total Direct Disbursements/Expenditures (Total Lines 214, 216, 218 &amp; 219)</b>		0	0	250,000	0	5,000,000	0	0		5,250,000
<b>221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(4,853,033)

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

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

Bloomington Public Schools, Dist 87  
 17-064-0870-25

**DEFICIT BUDGET SUMMARY INFORMATION  
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	44,646,678	4,834,567	2,029,377	657,036	52,167,658
2. Direct Expenditures	44,321,382	5,050,953	2,314,710		51,687,045
3. Difference	325,296	(216,386)	(285,333)	657,036	480,613
4. Estimated Fund Balance - June 30, 2008	13,138,928	1,871,618	1,692,065	6,510,147	23,212,758

**Balanced Budget, no deficit reduction plan is required.**

\* A deficit reduction plan is required if the local board of education adopts (or amends) the 2007-08 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).

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

The deficit reduction plan, if required, is developed using ISBE guidelines and format (See Tab FinPlan 2008-11).

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION**

<b>17-064-0870-25</b> <i>District Number</i> <b>Bloomington Public Schools, Dist 87</b> <i>District Name</i> <b>McLean</b> <i>County</i>		<b>ESTIMATED BUDGET FY2007-08</b>				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		12,813,632	2,088,004	1,977,398	5,853,111	22,732,145
<b>RECEIPTS/REVENUES</b>						
	<b>Acct No.</b>					
2. Local Sources	1000	33,053,651	4,834,567	1,109,377	657,036	39,654,631
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0		0
4. State Sources	3000	7,629,792	0	920,000	0	8,549,792
5. Federal Sources	4000	3,963,235	0	0	0	3,963,235
6. <b>Total Receipts/Revenues</b>		44,646,678	4,834,567	2,029,377	657,036	52,167,658
<b>DISBURSEMENTS/EXPENDITURES</b>						
	<b>Funct No.</b>					
7. Instruction	1000	29,127,152				29,127,152
8. Support Services	2000	14,762,484	5,050,953	2,314,710		22,128,147
9. Community Services	3000	133,746	0	0		133,746
10. Nonprogrammed Charges	4000	298,000	0	0		298,000
11. Debt Services	5000	0	0	0		0
12. Provisions for Contingencies	6000	0	0	0		0
13. <b>Total Disbursements/Expenditures</b>		44,321,382	5,050,953	2,314,710		51,687,045
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		325,296	(216,386)	(285,333)	657,036	480,613
<b>OTHER FINANCING SOURCES</b>						
15. Transfers from Other Funds	7100	0	0	0	0	0
16. Sale of Bonds	7200	0	0	0	0	0
17. Sale or Compensation for Fixed Assets	7300	0	0	0		0
18. School Technology Revolving Loan Program	7500	0	0			0
19. Other Sources	7900	0	0	0	0	0
20. <b>Total Other Financing Sources</b>		0	0	0	0	0
<b>OTHER FINANCING USES</b>						
21. Transfers to Other Funds	8100	0	0	0	0	0
22. Other Uses	8190	0	0	0		0
23. <b>Total Other Financing Uses</b>		0	0	0	0	0
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		0	0	0	0	0
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		13,138,928	1,871,618	1,692,065	6,510,147	23,212,758

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION**

<b>17-064-0870-25</b> <i>District Number</i> <b>Bloomington Public Schools, Dist 87</b> <i>District Name</i> <b>McLean</b> <i>County</i>		<b>ESTIMATED BUDGET FY2008-09</b>				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		13,138,928	1,871,618	1,692,065	6,510,147	23,212,758
<b>RECEIPTS/REVENUES</b>						
	<b>Acct No.</b>					
2. Local Sources	1000					0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000					0
5. Federal Sources	4000					0
6. <b>Total Receipts/Revenues</b>		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>						
	<b>Funct No.</b>					
7. Instruction	1000					0
8. Support Services	2000					0
9. Community Services	3000					0
10. Nonprogrammed Charges	4000					0
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. <b>Total Disbursements/Expenditures</b>		0	0	0		0
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. <b>Total Other Financing Sources</b>		0	0	0	0	0
<b>OTHER FINANCING USES</b>						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
23. <b>Total Other Financing Uses</b>		0	0	0	0	0
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		0	0	0	0	0
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		13,138,928	1,871,618	1,692,065	6,510,147	23,212,758

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION**

<b>17-064-0870-25</b> <i>District Number</i> <b>Bloomington Public Schools, Dist 87</b> <i>District Name</i> <b>McLean</b> <i>County</i>		<b>ESTIMATED BUDGET FY2009-10</b>				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		13,138,928	1,871,618	1,692,065	6,510,147	23,212,758
<b>RECEIPTS/REVENUES</b>						
	<b>Acct No.</b>					
2. Local Sources	1000					0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000					0
5. Federal Sources	4000					0
6. <b>Total Receipts/Revenues</b>		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>						
	<b>Funct No.</b>					
7. Instruction	1000					0
8. Support Services	2000					0
9. Community Services	3000					0
10. Nonprogrammed Charges	4000					0
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. <b>Total Disbursements/Expenditures</b>		0	0	0		0
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. <b>Total Other Financing Sources</b>		0	0	0	0	0
<b>OTHER FINANCING USES</b>						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
23. <b>Total Other Financing Uses</b>		0	0	0	0	0
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		0	0	0	0	0
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		13,138,928	1,871,618	1,692,065	6,510,147	23,212,758

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION**

<b>17-064-0870-25</b> <i>District Number</i> <b>Bloomington Public Schools, Dist 87</b> <i>District Name</i> <b>McLean</b> <i>County</i>		<b>ESTIMATED BUDGET FY2010-11</b>				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		13,138,928	1,871,618	1,692,065	6,510,147	23,212,758
<b>RECEIPTS/REVENUES</b>						
	<b>Acct No.</b>					
2. Local Sources	1000					0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000					0
5. Federal Sources	4000					0
6. <b>Total Receipts/Revenues</b>		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>						
	<b>Funct No.</b>					
7. Instruction	1000					0
8. Support Services	2000					0
9. Community Services	3000					0
10. Nonprogrammed Charges	4000					0
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. <b>Total Disbursements/Expenditures</b>		0	0	0		0
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. <b>Total Other Financing Sources</b>		0	0	0	0	0
<b>OTHER FINANCING USES</b>						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
23. <b>Total Other Financing Uses</b>		0	0	0	0	0
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		0	0	0	0	0
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		13,138,928	1,871,618	1,692,065	6,510,147	23,212,758

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION**

<b>17-064-0870-25</b> <i>District Number</i> <b>Bloomington Public Schools, Dist 87</b> <i>District Name</i> <b>McLean</b> <i>County</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b>			
		<i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
		FY2007-08	FY2008-09	FY2009-10	FY2010-11
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		22,732,145	23,212,758	23,212,758	23,212,758
<b>RECEIPTS/REVENUES</b>					
	<b>Acct No.</b>				
2. Local Sources	1000	39,654,631	0	0	0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0	0
4. State Sources	3000	8,549,792	0	0	0
5. Federal Sources	4000	3,963,235	0	0	0
6. <b>Total Receipts/Revenues</b>		52,167,658	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>					
	<b>Funct No.</b>				
7. Instruction	1000	29,127,152	0	0	0
8. Support Services	2000	22,128,147	0	0	0
9. Community Services	3000	133,746	0	0	0
10. Nonprogrammed Charges	4000	298,000	0	0	0
11. Debt Services	5000	0	0	0	0
12. Provisions for Contingencies	6000	0	0	0	0
13. <b>Total Disbursements/Expenditures</b>		51,687,045	0	0	0
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		480,613	0	0	0
<b>OTHER FINANCING SOURCES</b>					
15. Transfers from Other Funds	7100	0	0	0	0
16. Sale of Bonds	7200	0	0	0	0
17. Sale or Compensation for Fixed Assets	7300	0	0	0	0
18. School Technology Revolving Loan Program	7500	0	0	0	0
19. Other Sources	7900	0	0	0	0
20. <b>Total Other Financing Sources</b>		0	0	0	0
<b>OTHER FINANCING USES</b>					
21. Transfers to Other Funds	8100	0	0	0	0
22. Other Uses	8190	0	0	0	0
23. <b>Total Other Financing Uses</b>		0	0	0	0
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		0	0	0	0
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		23,212,758	23,212,758	23,212,758	23,212,758

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2008 through Fiscal Year 2011**

17-064-0870-25

Bloomington Public Schools, Dist 87

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*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/2008/budget.htm](http://www.isbe.net/sfms/budget/2008/budget.htm)

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**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:**

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

**This is an estimated Limitation of Administrative Costs Worksheet only.** It is intended for use during the budgeting process to estimate the district's percent increase of FY2008 budgeted expenditures over FY2007 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 [www.isbe.net/sfms/AdminCaps/AdminCaps.htm](http://www.isbe.net/sfms/AdminCaps/AdminCaps.htm).

### ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Bloomington Public Schools, Dist 87

RCDT Number: 17-064-0870-25

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2007			Budgeted Expenditures, Fiscal Year 2008		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	543,436		543,436	594,092		594,092
2. Special Area Administration Services	2330	401,418		401,418	392,556		392,556
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	180,027		180,027	181,955	0	181,955
5. Internal Services	2570	273,674		273,674	300,000		300,000
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
<b>8. Totals</b>		1,398,555	0	1,398,555	1,468,603	0	1,468,603
<b>9. Estimated Percent Increase (Decrease) for FY2008 (Budgeted) over FY2007 (Actual)</b>							5%

## REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE - BLOOMINGTON PUBLIC SCHOOLS, DISTRICT #87

In accordance with the School Code, Section 10-20.21, all **school districts** are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the **school district** in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.

*(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)*

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Athletic World Advertising	Athletic Schedule Posters	\$1,500	600 - 700 Posters	Athletic Dept. BHS	Athletic Director
Interstate Studio	School Pictures	\$1,800	CD & Composite Picture	Principal Sheridan	NA
Interstate Studio	School Pictures	\$3,100		Principal BJHS	NA
Interstate Studio	School Pictures	\$1,100	CD & Composite Picture	Principal Irving	NA
Central States Coca-Cola Bottling	Vending Water	\$4,000	NA	Principal BHS	NA
Pepsi America	Vending & Concessions Various Products	\$1,100	NA	Principal BHS	NA
Halterman's Studio	Yearbook	\$3,000	NA	Principal BHS	NA
Beich Candy Co.	Candy Fundraising	\$6,200	NA	Principal Raymond	NA

## Reference Description

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- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #703 and #704 (audit figures, if available).
- 2 GASB Statement No 24: Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf Of" Payments should only be reflected on this page (Budget Summary, Lines 7 and 16).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
  - (1) Funding Bonds or Tort Immunity Bonds can be entered in the Educational, Operations & Maintenance or Transportation Funds only.
  - (2) Refunding Bonds can be entered in the Bond & Interest Fund only.
  - (3) Building Bonds can be entered in the Site & Construction Fund only.
  - (4) Fire Prevention and Safety 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.
- 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 6) and Other Financing Sources (Line 33).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 15) and Other Financing Uses (Line 43).
- 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 taxes for bonds sold that are in addition to those identified separately.
- 12 Educational Fund (10) - Computer Technology only.
- 13 Corporate personal property replacement tax revenue must be first applied to the Bond and Interest Fund (Bonds issued prior to Jan. 1, 1979) and then 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 Tuition Object 80: Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

<b>Balancing Sheet</b>	
<p>This worksheet checks various cells to assure that selected items are in balance.            Out-of-balance conditions are accompanied by an error message.  <b>Errors should be corrected before the budget is finalized.</b></p>	
Budget Item References	Message
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	OK
<b>2. Budget Summary: Other Sources (Acct 7000), Page 2 &amp; 3, must equal Other Uses (Acct. 8000), Page 3.</b>	
Permanent Transfer (Acct 7130), Page 2, Line 21, Funds (10 - 90) must equal Permanent Transfer (Acct. 8130) Page 3, Line 36, Funds (10-90).	OK
Permanent Transfer of Interest (Acct. 7140) Page 3, Line 22, Funds (10 - 90) must equal Permanent Transfer of Interest (Acct. 8140) Page 3, Line 37, Funds (10 - 90).	OK
<b>3. Summary of Cash Transactions: Estimated Balance on Hand July 1, 2007 (Acct. 101-5/180) Page 4, Line 1, Funds (10-90) Cannot be Negative</b>	
Education Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Bond & Interest Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Site & Construction/Capital Improvement Fund (60)	OK
Working Cash Fund (70)	OK
Rent Fund (80)	OK
Fire Prevention & Safety Fund (90)	OK
<b>4. Summary of Cash Transactions: Estimated Balance on Hand June 30, 2007 (Acct. 101-5/180) Page 4, Line 25, Funds (10-90) Cannot Be Negative</b>	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Bond & Interest Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Site & Construction/Capital Improvement Fund (60)	OK
Working Cash Fund (70)	OK
Rent Fund (80)	OK
Fire Prevention & Safety Fund (90)	OK
<b>5. Summary of Cash Transactions: Other Receipts, Page 4 must equal Other Disbursements, Page 4</b>	
Loans from Other Funds (Acct 430), Page 4, Line 3, Funds (10-90) must equal Loans to Other Funds (Acct 150), Page 4, Line 15, Funds (10-90)	OK
Loan Repayments from Other Funds (Acct 150), Page 4, Line 4, All Funds (10 - 90) must equal Loan Repayments to Other Funds Acct. 430, Page 4, Line 16, All Funds (10 - 90)	OK

*End of Balancing*