

ILLINOIS STATE BOARD OF EDUCATION  
 School Business and Support Services Division  
 100 North First Street  
 Springfield, Illinois 62777-0001

**FILED**

OCT 10 2006

*Marks Sheldon*  
 CHAMPAIGN COUNTY CLERK

**Accounting Basis:**

- Cash
- Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2006 - June 30, 2007**

Submit budget (as adopted) on ISBE Form 50-36 to: [www.isbe.net/sfms/budget/2007/budget.htm](http://www.isbe.net/sfms/budget/2007/budget.htm)

**District Name:** Gifford CCSD #188  
**District RCDT No:** 09-010-1880-04  
**County:** Champaign

Budget of Gifford CCSD #188 School District No. \_\_\_\_\_, County of Champaign,  
 State of Illinois, for the Fiscal Year beginning July 1, 2006 and ending June 30, 2007

WHEREAS the Board of Education of Gifford CCSD #188 School District No. \_\_\_\_\_,  
 County of Champaign, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary  
 of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 11th day of September, 20 06,  
 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, 2006 and ending June 30, 2007.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from  
 each be and the same is hereby adopted as the budget of this school district for said fiscal year.

**ADOPTION OF BUDGET**

The Budget shall be approved and signed below by Members of the School Board. Adopted this 11th  
 day of September, 20 06 by a roll call vote of 7 Yeas, and \_\_\_\_\_ Nays, to wit:

Note: The electronic version does not require member signatures.

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Paul Buenting <i>[Signature]</i>	
Ken Buenting <i>[Signature]</i>	
Diane Baker <i>[Signature]</i>	
Lori Pflugmacher <i>[Signature]</i>	
Jill Russell <i>[Signature]</i>	
Alan Anderson <i>[Signature]</i>	
Jenny Frerichs <i>[Signature]</i>	

\* 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).

Original Budget  
 Amended Budget X

Date: September 21, 2006  
 (MM/DD/YY)

Gifford CCSD #188

[See page 23 for footnotes]

Description	Acct #	Educational (10)	Operations & Maintenance (20)	Bond & Interest (30)	Transportation (40)	Municipal Retirement/Social Security (60)	Site & Construction/Capital Improvement (60)	Working Cash (70)	Rent (80)	Fire Prevention & Safety (90)
<b>1. ESTIMATED FUND BALANCE July 1, 2006</b>		740,250	202,789	1,561	211,867	77,424	0	193,086	0	81,958
<b>RECEIPTS/REVENUES</b>										
2. LOCAL SOURCES	1000	672,371	121,875	0	37,100	65,690	0	17,050	0	15,050
3. FLOW-THROUGH RECEIPT SURVEILLANCES FROM ONE LEA TO ANOTHER LEA	2000	0	0	0	0	0	0	0	0	0
4. STATE SOURCES	3000	507,802	0	0	73,000	0	0	0	0	0
5. FEDERAL SOURCES	4000	148,772	0	0	0	0	0	0	0	0
6. Total Direct Receipts/Revenues		1,298,945	121,875	0	110,100	65,690	0	17,050	0	15,050
7. Receipts/Revenues for "On Behalf of" Payments <sup>2</sup>	3898									
8. Total Receipts/Revenues		1,298,945	121,875	0	110,100	65,690	0	17,050	0	15,050
<b>DISBURSEMENTS/EXPENDITURES</b>										
9. INSTRUCTION	1000	931,914				18,150				
10. SUPPORT SERVICES	2000	284,803	121,245		110,100	27,550	1,700,000			15,050
11. COMMUNITY SERVICES	3000	0	0		0	0				0
12. NONPROGRAMMED CHARGES	4000	0	0		0	0	0			0
13. DEBT SERVICES	6000	0	0	47,194	0	0	0			0
14. PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0			0
15. Total Direct Disbursements/Expenditures		1,216,717	121,245	47,194	110,100	45,700	1,700,000			15,050
16. Disbursements/Expenditures for "On Behalf of" Payments <sup>2</sup>	4180	0	0	0	0	0	0			0
17. Total Disbursements/Expenditures		1,216,717	121,245	47,194	110,100	45,700	1,700,000			15,050
18. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		82,228	730	(47,194)	0	19,990	(1,700,000)	17,050	0	0
<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 20-9)	7110									
20. Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120									
21. Permanent Transfer (Section 17-24)	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	7160									
25. Perm. Transfer of Excess Accumulated Fire Prev. & Safety	7170			47,194						
26. Board Proceeds and Int. Earnings (Sec. 10-22.14) <sup>3</sup>	7180									
26. Abatement (Section 20-9)	7200									
<b>SALE OF BONDS (7200)</b>										
27. Principal on Bonds Sold (Amount of Original Issue) <sup>4</sup>	7210						1,700,000			
28. Premium on Bonds Sold	7220									
29. Accrued Interest on Bonds Sold	7230									
30. Sale or Compensation for Fixed Assets <sup>5</sup>	7300									

BUDGET SUMMARY

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Construction/ Site & 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									
33. Total Other Financing Sources (Total Lines 19-32)		0	0	47,194	0	0	1,700,000	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									47,194
41. Permanent Transfer of Working Cash Fund-Abatement (Sec. 20-9)	8180									
42. Other Uses (Describe & Itemize)	8190									
43. Total Other Financing Uses (Total Lines 34-42)		0	0	0	0	0	0	0	0	47,194
44. Total Other Financing Sources (Uses) (Line 33 minus 43)		0	0	47,194	0	0	1,700,000	0	0	(47,194)
45. ESTIMATED FUND BALANCE June 30, 2007 (Total Lines 1, 19 & 44)		822,478	203,499	1,551	211,867	97,414	0	210,136	0	34,784

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
<b>1. ESTIMATED BALANCE ON HAND July 1, 2006</b> (Cash Plus Investments at Cost)	101-5									
<b>2. Total Direct Receipts &amp; Other Financing Sources</b> (Total from Budget Summary, Lines 6 & 33)	180	740,250	205,799	1,561	211,987	77,424	0	193,086	0	81,958
<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)		1,298,945	121,975	47,194	110,100	66,890	0	17,050	0	15,050
13. Total Amount Available (Total Lines 1 & 12)		2,039,195	327,744	48,755	321,987	143,114	1,700,000	210,136	0	97,008
14. Total Direct Disbursements & Other Financing Uses (Total from Budget Summary, Lines 15 & 43)		1,216,717	121,245	47,194	110,100	45,700	1,700,000	0	0	62,244
<b>OTHER DISBURSEMENTS</b>										
15. Loans to Other Funds	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									
23. Total Other Disbursements (Total Lines 15-22)		0	0	0	0	0	0	0	0	0
24. Total Direct Disbursements, Other Financing Uses, & Other Disbursements (Total Lines 14 & 23)		1,216,717	121,245	47,194	110,100	45,700	1,700,000	0	0	62,244
<b>25. ESTIMATED BALANCE ON HAND June 30, 2007</b> (Cash Plus Investments at Cost) (Total Line 13 less line 24)		822,478	206,499	1,561	211,887	97,414	0	210,136	0	34,764

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	ESTIMATED RECEIPTS/REVENUES								
		(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>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
1. General Levy <sup>11</sup>	1110	432,250				30,720		13,050		13,050
2. Tort Immunity Levy <sup>12</sup>	1120	48,026	117,250		36,100					
3. Leasing Levy	1130									
4. Special Education Levy	1140	5,100				30,720				
5. Social Security/Medicare-Only Levy	1150									
6. Area Vocational Construction Levy	1160									
7. Summer School Levy	1170									
8. Other Tax Levies (Describe & Itemize)	1180	12,595								
9. Total Ad Valorem Taxes Levied by LEA		497,971	117,250	0	36,100	61,440	0	13,050	0	13,050
<b>PAYMENTS IN LIEU OF TAXES</b>										
10. Mobile Home Privilege Tax	1210	700	200							
11. Payments from Local Housing Authority	1220									
12. Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	92,500				3,500				
13. Other Payments In Lieu of Taxes (Describe & Itemize)	1290									
14. Total Payments In Lieu of Taxes		93,200	200	0	0	3,500	0	0	0	0
<b>TUITION</b>										
15. Regular Tuition from Pupils or Parents	1311									
16. Regular Tuition from Other LEAs	1312									
17. Regular Tuition from Other Sources	1313									
18. Summer School Tuition from Pupils or Parents	1321									
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									
30. Total Tuition		0								
<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	(60) Municipal Retirement/Social Security	(80) Site & Construction/Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
44 Adult Transportation Fees from Pupils or Parents	1431									
45 Adult Transportation Fees from Other LEAs	1452									
46 Adult Transportation Fees from Other Sources	1453				0					
47 Total Transportation Fees					0					
<b>EARNINGS ON INVESTMENTS</b>										
48 Interest on Investments	1510	14,000	4,525			750		4,000		2,000
49 Gain or Loss on Sale of Investments	1520				1,000					
50 Total Earnings on Investments		14,000	4,525	0	1,000	750	0	4,000	0	2,000
<b>FOOD SERVICE</b>										
51 Sales to Pupils - Lunch	1611	24,000								
52 Sales to Pupils - Breakfast	1612	1,500								
53 Sales to Pupils - A la Carte	1613	2,500								
54 Sales to Pupils - Other	1614									
55 Sales to Adults	1620	1,000								
56 Other Food Service	1690									
57 Total Food Service		29,000								
<b>PUPIL ACTIVITIES</b>										
58 Admissions - Athletic	1711	7,000								
59 Admissions - Other	1719									
60 Fees	1720	1,200								
61 Book Store Sales	1730									
62 Other Pupil Activity Revenue (Describe & Itemize)	1790									
63 Total Pupil Activities		8,200	0							
<b>TEXTBOOKS</b>										
64 Rentals - Regular Textbook	1811	6,000								
65 Rentals - Summer School Textbook	1812									
66 Rentals - Adult/Continuing Education Textbook	1813									
67 Rentals - Other (Describe & Itemize)	1819									
68 Sales - Regular Textbook	1821									
69 Sales - Summer School Textbook	1822									
70 Sales - Adult/Continuing Education Textbook	1823									
71 Sales - Other (Describe & Itemize)	1829									
72 Other (Describe & Itemize)	1890									
73 Total Textbooks		6,000								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
74 Rentals	1910									
75 Contributions and Donations from Private Sources	1920									
76 Services Provided Other LEAs	1940									
77 Retard Prior Years' Expenditures	1950									
78 Payment from Other LEAs	1991									
79 Sale of Vocational Projects	1992									
80 Local Fees	1993									
81 Other (Describe & Itemize)	1999	24,000	0	0	0	0	0	0	0	0
82 Total Other Revenue from Local Sources		24,000	0	0	0	0	0	0	0	0
83 Total Receipts/Revenues from Local Sources		672,371	121,975	0	37,100	65,680	0	17,050	0	15,050

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(60) 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>										
84. Flow-Through Revenue from State Sources	2100									
85. Flow-Through Revenue from Federal Sources	2200									
86. Other Flow-Through (Describe & Itemize)	2300									
87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA (Total of Lines 84-86)		0	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
<b>UNRESTRICTED GRANTS-IN-AID</b>										
88. General State Aid - Sec. 18-8.05	3001	457,637			43,000					
89. General State Aid - Hold Harries/Supplemental	3002									
90. Reorganization Incentives	3005									
91. Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3089									
92. Total Unrestricted Grants-In-Aid		457,637	0	0	43,000	0	0		0	0
<b>RESTRICTED GRANTS-IN-AID</b>										
<b>SPECIAL EDUCATION</b>										
93. Special Education - Private Facility Tuition	3100									
94. Special Education - Extraordinary	3105	21,570								
95. Special Education - Personnel	3110	11,500								
96. Special Education - Ophanage - Individual	3120									
97. Special Education - Ophanage - Summer	3130									
98. Special Education - Summer School	3145									
99. Special Education - Other (Describe & Itemize)	3199									
100. Total Special Education		33,070	0		0	0			0	0
<b>VOCATIONAL EDUCATION</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 Improvement	3220									
106. Vocational Education - WIECEP	3225									
107. Vocational Education - Elem. Career Development Program	3275									
108. Vocational Education - Other (Describe & Itemize)	3289									
109. Total Vocational Education		0	0		0	0				
<b>BILINGUAL EDUCATION</b>										
110. Bilingual Education - Downstate - TPI	3300									
111. Bilingual Education - Downstate - TBE	3305									
112. Total Bilingual Education		3310	0			0				
113. Gifted Education	3350									
114. State Free Lunch & Breakfast	3360	1,000								
115. School Breakfast Initiative	3365									
116. Driver Education	3370									
117. Adult Education from Community College Board	3410									
118. Adult Education - Other (Describe & Itemize)	3499									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	ESTIMATED RECEIPTS/REVENUES								
		(10)	(20)	(30)	(40)	(60)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
<b>TRANSPORTATION</b>										
119. Transportation - Regular/Vocational	3600									
120. Transportation - Special Education	3510				30,000					
121. Transportation - Other (Describe & Itemize)	3599									
122. Total Transportation		0	0	0	30,000	0	0	0	0	0
123. Learning Improvement - Change Grants	3610									
124. Scientific Literacy	3660									
125. Truant Alternative/Optional Education	3695									
126. Early Childhood - Block Grant	3705									
127. Reading Improvement Block Grant	3715	8,461								
128. Reading Improvement Block Grant - Reading Recovery	3720									
129. Chicago General Education Block Grant	3768									
130. Chicago Educational Services Block Grant	3767									
131. School Safety & Educational Improvement Block Grant	3775	7,634								
132. Technology - Closing the Gaps	3792									
133. State Library Grant	3800									
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									
146. Total Restricted Grants-In-Aid		50,165	0	0	30,000	0	0	0	0	0
Total Lines 100,109, 112-118, 122-145										
147. Total Receipts/Revenues From State Sources (Total Lines 92 & 146)		507,802	0	0	73,000	0	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									
150. Total Unrestricted Grants-In-Aid Received Directly from Federal Govt.		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	435								
154. Community Action Program - OEO	4040									
155. Head Start	4045									
156. Construction (Impact Aid)	4090									
157. EPA Grant Proceeds (Like Safety Purposes Only)	4095									

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	1,635								
160. Total Restricted Grants-In-Aid Received Directly from Federal Govt.		2,070	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									
162. Title V-LEA Projects	4105									
163. Title V-Rural and Low Income Schools	4107	19,731								
164. Title V-Class Size Reduction	4110	6,461								
165. Title V-State Assessments	4120									
166. Title V-Other (Describe & Itemize)	4199									
167. Total Title V		26,192	0		0	0				
<b>FOOD SERVICE</b>	<b>4200</b>									
168. National School Lunch Program	4210	17,000								
169. Special Milk Program	4215									
170. School Breakfast Program	4220	2,500								
171. Summer Food Service Admin./Program	4225									
172. Child Care Commodity/SFS 13-Adult Day Care	4226									
173. Food Service - Other (Describe & Itemize)	4299									
174. Total Food Service		19,500								
<b>TITLE I</b>	<b>4300</b>									
176. Title I - Low Income	4300	47,610								
176. Title I - Low Income - Neglected/ Private	4305									
177. Title I - Capital Expenses	4326									
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									
184. Total Title I		47,610	0		0	0				
<b>TITLE IV</b>	<b>4400</b>									
185. Title IV - Safe & Drug Free Schools - Formula	4400	400								
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4405									
187. Title IV - Community Service	4420									
188. Title IV - 21st Century	4421									
189. Title IV - Other (Describe Itemize)	4499									
180. Total Title IV		400	0		0	0				
<b>FEDERAL - SPECIAL EDUCATION</b>										
191. Fed - Spec Education - Preschool/Flow - Through	4600									
192. Fed - Spec Education - Preschool Discretionary	4605									
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
194. Fed - Spec Education - IDEA - Room & Board	4625									
195. Fed - Spec Education - IDEA - Discretionary	4630									
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
197. Total Federal Special Education		0	0		0	0				
<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 III State Leadership	4720									
199. VE - Perkins - Title IIC Secondary	4745									
200. VE - Perkins - Title IIC Postsecondary/Adult	4750									
201. VE-Perkins-Title III-E Trade Prep	4770									
202. VE-Education to Careers-Implementation (DOL)	4777									
203. VE-Other (Describe & Itemize)	4799									
204. Total Vocational Education		0	0			0				
205. Federal - Adult Education	4810									
206. Emergency Immigrant Assistance	4905									
207. Title II-English Language Acquisition	4909									
208. Learn & Serve America	4910									
209. McKinney Education for Homeless Children	4920									
210. Title II - Eisenhower - Professional Development Formula	4930									
211. Title I-Teacher Quality	4932									
212. Goals 2000	4945									
213. Goals 2000 - Leadership	4946									
214. Department of Rehabilitation Services	4950									
216. Federal Charter Schools	4980									
216. School Renovation	4980									
217. IDEA Part B-Supplemental Activities	4981									
218. School Renovation-Technology	4982									
219. Federal Emergency Management Aid (FEMA/LEMA)	4980									
220. Medicaid Matching Funds - Administrative Outreach	4991	23,000								
221. Medicaid Matching Funds - Fee-For-Service Program	4992									
222. Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999									
223. Total Restricted Grants-In-Aid Received from Federal Government thru the State (Total of Lines 197, 174, 184, 190, 197, 204-222)		116,702	0		0	0	0			0
224. TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES (Total of Lines 150, 160, 223)		118,772	0	0	0	0	0	0	0	0
225. TOTAL DIRECT RECEIPTS/REVENUES (Total of Lines 83, 87, 147, 224)		1,298,945	121,975	0	110,100	65,690	0	17,050	0	15,050

ESTIMATED DISBURSEMENTS/EXPENDITURES

10 - EDUCATIONAL FUND (ED)																		
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>INSTRUCTION (ED)</b>	<b>1000</b>																	
1. Regular Programs	1100	584,260	105,740	18,800	48,000	24,326				781,126								
2. Special Education Programs (Function 1200-1220)	1200			60,000	500					60,500								
3. Educationally Deprived/Remedial Programs	1250	48,284	14,757	2,547	700					66,288								
4. Adult/Continuing Education Programs	1300									0								
5. Vocational Programs	1400									0								
6. Interscholastic Programs	1500	19,000	500		4,500					24,000								
7. Summer School Programs	1600									0								
8. Gifted Programs	1650									0								
9. Bilingual Programs	1800									0								
10. Truant Alternatives & Optional Programs	1900									0								
11. Total Instruction		651,544	120,997	81,347	53,700	24,326	0		0	931,914								
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>																	
<b>Support Services - Pupil</b>	<b>2100</b>																	
12. Attendance & Social Work Services	2110									0								
13. Guidance Services	2120									0								
14. Health Services	2130			400	50					450								
15. Psychological Services	2140									0								
16. Speech Pathology & Audiology Services	2150									0								
17. Other Support Services - Pupils (Describe & Itemize)	2190									0								
18. Total Support Services - Pupil		0	0	400	50	0	0			450								
<b>Support Services - Instructional Staff</b>	<b>2200</b>																	
19. Improvement of Instructional Services	2210									0								
20. Educational Media Services	2220									0								
21. Assessment & Testing	2230									0								
22. Total Support Services - Instructional Staff		0	0	0	0	0	0			0								
<b>Support Services - General Administration</b>	<b>2300</b>																	
23. Board of Education Services	2310	2,500	500	84,500	2,000		18,500			88,000								
24. Executive Administration Services	2320			4,000	2,000					82,750								
25. Special Area Administration Services	2330									0								
26. Total Support Services - General Administration		79,250	500	88,500	4,000	0	18,500			170,750								
<b>Support Services - School Administration</b>	<b>2400</b>																	
27. Office of the Principal Services	2410									0								
28. Other Support Services - School Administration (Describe & Itemize)	2490	20,000		500	0					20,500								
29. Total Support Services - School Administration		20,000	0	500	0	0	0			20,500								
<b>Support Services - Business</b>	<b>2600</b>																	
30. Direction of Business Support Services	2610									0								
31. Fiscal Services	2620	28,975								28,975								
32. Operation & Maintenance of Plant Services	2640									0								
33. Pupil Transportation Services	2650									0								
34. Food Services	2680	22,328	3,100	2,200	30,500	6,000				64,128								
35. Internal Services	2670									0								
36. Total Support Services - Business		51,303	3,100	2,200	30,500	6,000	0			93,103								

ESTIMATED DISBURSEMENT/EXPENDITURES

	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>										
37.	Direction of Central Support Services	2610									0
38.	Planning, Research, Development & Evaluation Services	2620									0
39.	Information Services	2630									0
40.	Staff Services	2640									0
41.	Data Processing Services	2680									0
42.	<b>Total Support Services - Central</b>		0	0	0	0	0	0	0	0	0
43.	Other Support Services (Describe & Itemize)	2900									0
44.	<b>Total Support Services</b> (Total Lines 18, 22, 29, 39, 42, & 43)		150,553	3,600	71,600	34,550	6,000	18,500	0	0	284,803
45.	<b>COMMUNITY SERVICES (ED)</b>	3000									0
	<b>NONPROGRAMMED CHARGES (ED)</b>	4000									0
	<b>Payments to Other Govt. Units (In-State)</b>	4100									0
46.	Payments for Regular Programs	4110									0
47.	Payments for Special Education Programs	4120									0
48.	Payments for Adult/Continuing Education Programs	4130									0
49.	Payments for Vocational Education Programs	4140									0
50.	Payments for Community College Program	4170									0
51.	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
52.	<b>Total Payments to Other Govt. Units (In-State)</b>		0	0	0	0	0	0	0	0	0
53.	<b>PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)</b>	4200									0
54.	<b>Total Nonprogrammed Charges (Total Lines 52 &amp; 53)</b>		0	0	0	0	0	0	0	0	0
	<b>DEBT SERVICES (ED)</b>	5000									0
	<b>Debt Services - Interest</b>	5100									0
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
61.	<b>Total Debt Service - Interest</b>		0	0	0	0	0	0	0	0	0
62.	<b>Debt Services - Lease/Purchase Principal Retired</b>	5300									0
63.	<b>Total Debt Services (Total Lines 51 &amp; 62)</b>		0	0	0	0	0	0	0	0	0
64.	<b>PROVISION FOR CONTINGENCIES (ED)</b>	6000									0
65.	<b>Total Direct Disbursements/Expenditures</b> (Total Lines 11, 44, 45, 54, 55, 56, 59 & 64)		802,097	124,597	152,947	88,250	30,326	16,500	0	0	1,218,717
66.	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										82,228

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	ESTIMATED DISBURSEMENTS/EXPENDITURES										Total
		(10) Salary	(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>	2000											
Support Services - Pupil	2100											
67. Other Support Services - Pupil (Describe & Itemize)	2190											
Support Services - Business	2500											
68. Direction of Business Support Services	2510											
69. Facilities Acquisition & Construction Services	2530											
70. Operation & Maintenance of Plant Services	2540	34,000		50,000	11,000	5,000						37,245
71. Pupil Transportation Services	2550											84,000
72. Food Services	2560											0
73. Total Support Services - Business		34,000	0	71,245	11,000	5,000	0					121,245
74. Other Support Services (Describe & Itemize)	2900											0
75. Total Support Services (Total Lines 67, 73, & 74)		34,000	0	71,245	11,000	5,000	0					121,245
<b>76. COMMUNITY SERVICES (O&amp;M)</b>												
<b>NONPROGRAMMED CHARGES (O&amp;M)</b>	4000											
Payments to Other Govt. Units (In-State)	4100											
77. Payments for Special Education Programs	4120											
78. Payments for Vocational Education Program	4140											
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4180											
80. Total Payments to Other Govt. Units (In-State)	4200			0								0
81. Payments to Other Govt. Units (Out of State)												0
<b>82. Total Nonprogrammed Charges (Total Lines 80 &amp; 81)</b>				0								0
<b>DEBT SERVICES (O&amp;M)</b>	5000											
Debt Services - Interest	5100											
83. Tax Anticipation Warrants	5110											
84. Tax Anticipation Notes	5120											
85. Corporate Personal Prop. Replacement Tax Anticip. Notes	5150											
86. State Aid Anticipation Certificates	5160											
87. Other (Describe & Itemize)	5190											
88. Total Debt Services - Interest	5300											
89. Debt Service-Less/Purchase Principal Retired												
90. Total Debt Services												
<b>91. PROVISION FOR CONTINGENCIES (O&amp;M)</b>	6000											
92. Total Direct Disbursements/Expenditures (Total Lines 75, 79, 82, 90, 91)		34,000	0	71,245	11,000	5,000	0					121,245
93. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												730

ESTIMATED DISBURSEMENTS/EXPENDITURES

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>30 - BOND &amp; INTEREST FUND (BA)</b>										
<b>NONPROGRAMMED CHARGES (BA)</b>	4000									
94. Payments to Other Govt. Units (In-State)	4100									
95. Total Nonprogrammed Charges	6000							0		0
<b>DEBT SERVICES (BA)</b>	6100									
Debt Services - Interest	6100									
96. Tax Anticipation Warrants	5110									0
97. Tax Anticipation Notes	5120									0
98. Bonds	5140									0
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							0			0
103. Debt Services - Bond Principal Retired	6200									0
104. Debt Services - Other (Describe & Itemize)	6900			47,194						47,194
105. Total Debt Services (Total of Lines 102, 103 & 104)				47,194			0			47,194
<b>PROVISION FOR CONTINGENCIES (BA)</b>	9000									0
106. Total Direct Disbursements/Expenditures				47,194			0			47,194
107. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							0			(47,194)

ESTIMATED DISBURSEMENTS/EXPENDITURES

40 - TRANSPORTATION FUND (TR)		Funct #	(10)	(20)	(30)	(40)	(60)	(80)	(70)	(80)	(90)
Description			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Transfers	Tuition	Total
SUPPORT SERVICES (TR)		2000									
Support Services - Pupil		2100									
109. Other Support Services - Pupils (Describe & Itemize)		2190									0
Support Services - Business		2500									
110. Pupil Transportation Services		2550	63,750	100	7,750	14,000		24,500			110,100
111. Other Support Services (Describe & Itemize)		2900									0
112. Total Support Services (Total Lines 109, 110, 111)			63,750	100	7,750	14,000	0	24,500			110,100
113. COMMUNITY SERVICES (TR)		3000									
NONPROGRAMMED CHARGES (TR)		4000									
Payments to Other Govt. Units (In-State)		4100									
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)		4180									0
120. Total Payments to Other Govt. Units (In-State)					0			0			0
121. Payments to Other Govt. Units (Out-of-State)		4200									0
122. Total Nonprogrammed Charges (Total Lines 120 & 121)					0			0			0
DEBT SERVICES (TR)		5000									
Debt Service - Interest		5100									
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)		5180									0
128. Total Debt Service - Interest		5300						0			0
129. Debt Service-Lease/Purchase Principal Retired		15									0
130. Total Debt Service								0			0
31. PROVISION FOR CONTINGENCIES (TR)		8000									
Total Direct Disbursement/Expenditure (Total Lines 112, 113, 122, 130 & 131)			63,750	100	7,750	14,000	0	24,500	0		110,100
133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0

ESTIMATED DISBURSEMENTS/EXPENDITURES

60 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
DESCRIPTION (MR/SS)	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Official Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total	
134. Regular Program	1100		16,600							16,600	
135. Special Education Programs (Functions 1200-1220)	1200									0	
136. Educationally Deprived/Remedial Programs	1250		700							700	
137. Adult/Continuing Education Programs	1300									0	
138. Vocational Programs	1400									0	
139. Interscholastic Programs	1500		850							850	
140. Summer School Programs	1600									0	
141. Gifted Programs	1650									0	
142. Bilingual Programs	1800									0	
143. Truant Alternative & Optional Programs	1900									0	
144. Total Instruction			18,150							18,150	
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>Support Services - Pupil</b>	<b>2100</b>										
145. Attendance & Social Work Services	2110									0	
146. Guidance Services	2120									0	
147. Health Services	2130									0	
148. Psychological Services	2140									0	
148. Speech Pathology & Audiology Services	2150									0	
150. Other Support Services - Pupil (Describe & Itemize)	2180									0	
151. Total Support Services - Pupil			0							0	
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
152. Improvement of Instruction Services	2210									0	
153. Educational Media Services	2220									0	
154. Assessment & Testing	2230									0	
155. Total Support Services - Instructional Staff			0							0	
<b>Support Services - General Administration</b>	<b>2300</b>										
156. Board of Education Services	2310									0	
157. Executive Administration Services	2320		1,680							1,680	
158. Special Area Administrative Services	2330									0	
158. Total Support Services - General Administration			1,680							1,680	
<b>Support Services - School Administration</b>	<b>2400</b>										
160. Office of the Principal Services	2410									0	
161. Other Support Services - School Administration (Describe & Itemize)	2480									0	
162. Total Support Services - School Administration			0							0	
<b>Support Services - Business</b>	<b>2500</b>										
163. Direction of Business Support Services	2510									0	
164. Fiscal Services	2520		8,500							8,500	
165. Facilities Acquisition & Construction Services	2530									0	
166. Operation & Maintenance of Plant Service	2540		7,500							7,500	
167. Pupil Transportation Services	2550		4,200							4,200	
168. Food Services	2560		5,700							5,700	
169. Internal Services	2570									0	
170. Total Support Services - Business			25,900							25,900	

ESTIMATED DISBURSEMENTS/EXPENDITURES

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>										
171. Direction of Central Support Services	2600	2610								0
172. Planning, Research, Development & Evaluation Services	2620									0
173. Information Services	2630									0
174. Staff Services	2640									0
175. Data Processing Services	2660									0
176. Total Support Services - Central			0							0
177. Other Support Services (Describe & Itemize)	2800									0
178. Total Support Services (Total Lines 151, 155, 159, 162, 170, 176 & 177)			27,550							27,550
<b>179. COMMUNITY SERVICES (M/R/S)</b>	3000									0
<b>NONPROGRAMMED CHARGES (M/R/S)</b>	4000									0
180. Payments for Special Education Programs	4120									0
181. Payments for Vocational Education Programs	4140									0
182. Total Nonprogrammed Charges			0							0
<b>DEBT SERVICES (M/R/S)</b>	6000									0
<b>Debt Services - Interest</b>										
183. Tax Anticipation Warrants	6100									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
188. Total Debt Services - Interest			0							0
<b>189. PROVISION FOR CONTINGENCIES (M/R/S)</b>	6000									0
190. Total Direct Disbursements/Expenditures (Total Lines 144, 178, 179, 182, 186 & 189)			45,700				0			45,700
191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,990

ESTIMATED DISBURSEMENTS/EXPENDITURES

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>80 - SITE &amp; CONSTRUCTION/CAPITAL IMPROVEMENT (8&amp;C/C1)</b>										
<b>SUPPORT SERVICES (8&amp;C/C1)</b>	2000									
Support Services - Business	2000									
192. Facilities Acquisition & Construction Services	2590			1,700,000						1,700,000
193. Other Support Services (Describe & Itemize)	2900									0
194. Total Support Services		0	0	1,700,000	0	0	0	0		1,700,000
<b>NONPROGRAMMED CHARGES (8&amp;C/C1)</b>	4000									
Payments to Other Govt. Units (In-State)	4100									
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)	4200									0
199. Payments to Other Govt. Units (Out-of-State)										0
200. Total Nonprogrammed Charges (Total Lines 198 & 199)										0
201. <b>PROVISION FOR CONTINGENCIES (8&amp;C/C1)</b>	8000									
Total Direct Disbursements/Expenditures (Total of 194, 200, & 201)		0	0	1,700,000	0	0	0	0		1,700,000
203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,700,000)

**70 - WORKING CASH FUND (WC)**

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>80 - RENT FUND (RT)</b>										
<b>Debt Services (RT)</b>										
Debt Services - Interest	5000									
204. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
205. State Aid Anticipation Certificates	5160									0
206. Debt Services - Other (Describe & Itemize)	5900									0
207. Total Debt Services		0	0	0	0	0	0	0		0
208. Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

ESTIMATED DISBURSEMENTS/EXPENDITURES

90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
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 (FP&amp;S)</b>	<b>2000</b>										
Support Services - Business	2500										
210. Facilities Acquisition & Construction Services	2530			15,050						15,050	
211. Operation & Maintenance of Plant Service	2540									0	
212. Total Support Services - Business		0	0	15,050	0	0	0	0	0	15,050	
213. Other Support Services (Describe & Itemize)	2900									0	
214. Total Support Services (Total Lines 212 & 213)		0	0	15,050	0	0	0	0	0	15,050	
<b>NONPROGRAMMED CHARGES (FP&amp;S)</b>	<b>4000</b>										
215. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
216. Total Nonprogrammed Charges										0	
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
Debt Services - Interest	5100									0	
217. Tax Anticipation Warrants	5170									0	
218. Total Debt Services - Interest										0	
<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>8000</b>										
220. Total Direct Disbursements/Expenditures (Total Lines 214, 216, 218 & 219)		0	0	15,050	0	0	0	0	0	15,050	
221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

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

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1. \$12,595 revenue on line 8 is Technology Levy
2. \$1635 revenue on line 159 is Enhancing Technology Grant
3. \$24,000 revenue in line 81 is miscellaneous income
- 4.

Gifford CCSD #188  
09-010-1880-04

**DEFICIT BUDGET SUMMARY INFORMATION  
OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	1,298,945	121,975	110,100	17,050	1,548,070
2. Direct Expenditures	1,216,717	121,245	110,100		1,448,062
3. Difference	82,228	730	0	17,050	100,008
4. Estimated Fund Balance - June 30, 2007	822,478	203,499	211,867	210,136	1,447,980
<b>Balanced Budget, no deficit reduction plan is required.</b>					

\* A deficit reduction plan is required if the local board of education adopts (or amends) the 2006-07 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 2007-10).

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION

09-010-1880-04  
District Number

Gifford CCSD #188  
District Name

Champaign  
County

ESTIMATED BUDGET  
FY2006-07

1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
2. Local Sources	1000	740,250	202,769	211,867	193,086	1,347,972
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	672,371	121,975	37,100	17,050	848,496
4. State Sources	3000	0	0	0	0	0
5. Federal Sources	4000	507,802	0	73,000	0	580,802
6. Total Receipts/Revenues		118,772	0	0	0	118,772
		1,298,945	121,975	110,100	17,050	1,548,070
DISBURSEMENTS/EXPENDITURES		Funct No.				
7. Instruction	1000	931,914				931,914
8. Support Services	2000	284,803	121,245	110,100		516,148
9. Community Services	3000	0	0	0		0
10. Nonprogrammed Charges	4000	0	0	0		0
11. Debt Services	5000	0	0	0		0
12. Provisions for Contingencies	6000	0	0	0		0
13. Total Disbursements/Expenditures		1,216,717	121,245	110,100		1,448,062
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		82,228	730	0	17,050	100,008
OTHER FINANCING SOURCES						
15. Transfers from Other Funds	7100	0	0	0	0	0
16. Sale of Bonds	7200	0	0	0	0	0
17. Sale of Compensation for Fixed Assets	7300	0	0	0	0	0
18. School Technology Revolving Loan Program	7500	0	0	0	0	0
19. Other Sources	7900	0	0	0	0	0
20. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
21. Transfers to Other Funds	8100	0	0	0	0	0
22. Other Uses	8190	0	0	0	0	0
22. Total Other Financing Uses		0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		822,478	203,499	211,867	210,136	1,447,980

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION

ESTIMATED BUDGET  
FY2007-08

09-010-1880-04		ESTIMATED BUDGET					
District Number		FY2007-08					
Gifford CCSD #188							
District Name							
Champaign							
County							
1. ESTIMATED BEGINNING FUND BALANCES		Acct No.	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
(must equal prior Ending Fund Balance)			822,478	203,499	211,867	210,136	1,447,980
RECEIPTS/REVENUES							
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. Total Receipts/Revenues			0	0	0	0	0
DISBURSEMENTS/EXPENDITURES		Fund No.					
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. Total Disbursements/Expenditures			0	0	0	0	0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			0	0	0	0	0
OTHER FINANCING SOURCES							
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. Total Other Financing Sources			0	0	0	0	0
OTHER FINANCING USES							
21. Transfers to Other Funds		8100					0
22. Other Uses		8190					0
22. Total Other Financing Uses			0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES)			0	0	0	0	0
23. (Line 20 minus Line 23)							
24. ESTIMATED ENDING FUND BALANCE			822,478	203,499	211,867	210,136	1,447,980
24. (Total of Lines 1, 14, 24)							

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION

09-010-1880-04  
District Number  
Gifford CCSD #188  
District Name  
Champaign  
County

ESTIMATED BUDGET  
FY2008-09

1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
2. Local Sources	Acct No. 1000	822,478	203,499	211,867	210,136	1,447,980
3. Flow-through Receipts/Revenue from One LEA to Another LEA	Acct No. 2000					
4. State Sources	Acct No. 3000					
5. Federal Sources	Acct No. 4000					
6. Total Receipts/Revenues		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>						
7. Instruction	Funct No. 1000					0
8. Support Services	Funct No. 2000					0
9. Community Services	Funct No. 3000					0
10. Nonprogrammed Charges	Funct No. 4000					0
11. Debt Services	Funct No. 5000					0
12. Provisions for Contingencies	Funct No. 6000					0
13. Total Disbursements/Expenditures		0	0	0	0	0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
<b>OTHER FINANCING SOURCES</b>						
15. Transfers from Other Funds	Funct No. 7100					0
16. Sale of Bonds	Funct No. 7200					0
17. Sale or Compensation for Fixed Assets	Funct No. 7300					0
18. School Technology Revolving Loan Program	Funct No. 7500					0
19. Other Sources	Funct No. 7900					0
20. Total Other Financing Sources		0	0	0	0	0
<b>OTHER FINANCING USES</b>						
21. Transfers to Other Funds	Funct No. 8100					0
22. Other Uses	Funct No. 8190					0
22. Total Other Financing Uses		0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		822,478	203,499	211,867	210,136	1,447,980

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION

09-010-1880-04  
District Number  
Gifford CCSD #188  
District Name  
Champaign  
County

ESTIMATED BUDGET  
FY2009-10

1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
RECEIPTS/REVENUES	Acct No.	822,478	203,499	211,867	210,136	1,447,980
2. Local Sources	1000					0
3. Flow-through Receipts/Revenue from Other LEA or Another LEA	2000					0
4. State Sources	3000					0
5. Federal Sources	4000					0
6. Total Receipts/Revenues	Funct No.	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct No.					
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. Total Disbursements/Expenditures		0	0	0	0	0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER FINANCING SOURCES						
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. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
22. Total Other Financing Uses		0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		822,478	203,499	211,867	210,136	1,447,980

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SUPPORT SERVICES DIVISION

09-010-1880-04  
District Number  
Gifford CCSD #188  
District Name  
Champaign  
County

SUMMARY  
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN  
ESTIMATED BUDGET  
Date of Adoption:  
(Enter as MM/DD/YY)

1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		FY2006-07	FY2007-2008	FY2008-2009	FY2009-2010
RECEIPTS/REVENUES	Acct No.	1,347,972	1,447,980	1,447,980	1,447,980
2. Local Sources	1000	848,486	0	0	0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0	0
4. State Sources	3000	580,802	0	0	0
5. Federal Sources	4000	118,772	0	0	0
6. Total Receipts/Revenues		1,548,070	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct No.	931,914	0	0	0
7. Instruction	1000	516,148	0	0	0
8. Support Services	2000	0	0	0	0
9. Community Services	3000	0	0	0	0
10. Nonprogrammed Charges	4000	0	0	0	0
11. Debt Services	5000	0	0	0	0
12. Provisions for Contingencies	6000	0	0	0	0
13. Total Disbursements/Expenditures		1,448,062	0	0	0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		100,008	0	0	0
OTHER FINANCING SOURCES					
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. Total Other Financing Sources		0	0	0	0
OTHER FINANCING USES					
21. Transfers to Other Funds	8100	0	0	0	0
22. Other Uses	8190	0	0	0	0
22. Total Other Financing Uses		0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		1,447,980	1,447,980	1,447,980	1,447,980



# REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

## Public Act (PA) 94 - 0714

Beginning with the Budget for Fiscal Year 2007, 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.

Although the requirement that all such contracts be approved by the school board did not become effective until July 1, 2006, all such contracts should be listed on the schedule attached to the FY 2007 Budget, even though they may not have been approved by the school board. (Any such contracts executed on or after July 1, 2006 must be approved by the school board and should be listed on the schedule attached to the FY 2008 budget).

(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
not applicable					

<b>Balancing Sheet</b> This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors should be corrected before the budget is finalized.	
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, 2006 (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*