


# **Illinois State Board of Education**

## **Program Accounting Manual Changes (Effective FY 2009)**

# **Illinois Program Accounting Manual (IPAM)**


- ❑ Basis for School District Accounting, Budgeting and Reporting**
- ❑ IPAM - Rules Currently in Effect**  
<http://www.isbe.net/rules/archive/default.htm>
- ❑ IPAM on ISBE Web Page**  
<http://www.isbe.net/sfms/pdf/ipam.pdf>

http://www.isbe.net



# Illinois State Board of Education

Jesse Ruiz, Board Chair  
Dr. Christopher Koch, State Superintendent



Gov. Rod Blagojevich

ECS | CeRTS | IWAS | FRIS Inquiry | Teachers | Students | Administrators | Student Assessment | IL Learning Standards | Programs | Forms | Glossary

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## Illinois Education... Second to None

**State Board of Education working with local districts to improve technology training through online courses**

**More than 340 teachers learning how to better bring technology into the classroom**

SPRINGFIELD — The Illinois State Board of Education (ISBE) announced today that more than 340 teachers in 26 districts statewide will be participating in a series of in-depth, online courses focused on bringing technology into the classroom. The classes, which begin in January, are an integral part of the Illinois Enhancing Education Through Technology (EETT) grant program, which aims to improve access to technology and to provide technology integration training to teachers and students in the state.

“The explosion in technological development means that we are trying to prepare many of today’s students for future careers. That’s why integrating technology into the classroom is important,” said State Superintendent Christopher A. Koch. “Our students need to be technologically literate in order to be successful in and beyond the classroom. That foundation starts with our teachers and these courses are valuable tools for their professional development.”

The federal EETT grant will help districts train teachers on how to mix advanced technology with everyday classroom learning. The grant also funds ongoing professional development that focuses on new trends in the technology arena. The primary goal is to help teachers grow, and in turn, improve student achievement.

The online education courses are available through

**Upcoming Meetings**

- Calendar of Meetings
- Hot Topics and Resources**
  - [The Illinois State Response to Intervention \(RTI\) Plan](#)
  - [Guide to Requirements for Certification, Endorsement, and Assignment](#)
  - [Guidance for Graduation Requirements \(Updated 12/07\)](#)
  - [Illinois Home-Schooling Information](#)
  - [School Registration Guidance](#)
  - [School Information](#)
  - [School District Financial Profile](#)
  - [FY 2007 Readiness and Emergency Management for Schools](#)
  - [Certification Application Process](#)

**Budget**

**Highly Qualified Worksheet**

**NCLB Funding**

**School Improvement**

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Accountability  
Assessment  
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EFAB  
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School Business Services  
School Finance  
Special Education  
Student Inform. System  
Supplemental Ed. Serv.  
Teaching & Learning  
Textbook Loan Program  
Textbook Relocation Program

Employment at ISBE  
Education Vacancies


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# Rule Changes


- (New) Requirements for Accounting, Budgeting, Financial Reporting, and Auditing (Proposed New Part 100)**
- IPAM (Amendment to Part 110)**
- Student Activity Funds and Convenience Accounts (Amendment to Part 125)**  
*(23 Illinois Administrative Code)*

<http://www.isbe.net>



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  - [School District Financial Profile](#)
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  - [Certification Application Process](#)

### Budget

### Highly Qualified Worksheet

### NCLB Funding

### School Improvement

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<http://www.isbe.net/sfms/pdf/ipam.pdf>



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- Rules & Waivers
- School Business Services
- School Finance
- Special Education
- Student Inform. System
- Supplemental Ed. Serv.
- Teaching & Learning
- Textbook Loan Program

### Mission Statement

Collects and researches school district financial data, oversees school district reorganization, provides financial consulting and technical assistance to school districts and operates the health/life safety program.

- ▶ [District Field Services](#)
- ▶ [Financial Oversight Panels & School Finance Authority](#)
  - [Cairo](#)
  - [Hazel Crest](#)
  - [Round Lake](#)
  - [Venice](#)

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  - ILEARN
  - School District Budgets
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# State Reporting Requirements

	<u>Fund</u>	<u>Account – “Source”</u>	
Revenue	XX	XXXX	(xxxx)

	<u>Fund</u>	<u>Function</u>	<u>Object</u>
Expenditure	XX	XXXX	Xxx

## Additional Coding at Local Discretion - Examples:

- Transaction Type      X
- Fiscal Year              XX
- Balance Sheet          XXX

# School District Annual Budget

## Cover Page Form 50-36

**Accounting Basis:**

Cash  
 Accrual

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

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

District Name: \_\_\_\_\_  
District RCDD No: \_\_\_\_\_  
County: \_\_\_\_\_

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Budget of \_\_\_\_\_ School District No. \_\_\_\_\_, County of \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008.

WHEREAS the Board of Education of \_\_\_\_\_ School District No. \_\_\_\_\_,  
County of \_\_\_\_\_, 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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_,  
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 \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_\_, by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

**Note: The electronic version does not require member signatures.**

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

\* 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).

ISBE 50-36 (5/2007)  
SB08



# School District Annual Budget

## Current Budget Provisions:

- Adopted By September 30<sup>th</sup>
- Submitted Electronically to ISBE
- Required To Be “Balanced” Within 3 Years of the Initial “Unbalanced” Budget  
*(School Code, Section 17-1)*
- Form Available on ISBE Web Page  
<http://www.isbe.net/sfms/budget/2008/budget.htm>
- FY07 & FY08 Budget Archive (By RCDT #s)  
<ftp://ftppfinance.isbe.net/SDB/>



# Rule Changes

- ❑ Eliminates Rent Fund (Fund 80) and Creates a Tort Immunity/Judgment Fund**
- ❑ Renames Bond & Interest Fund (Fund 30) as the Debt Service Fund**
- ❑ Renames Site & Construction Fund/Cap. Imp. Fund (Fund 60) as the Capital Projects Fund**

# Rule Changes

- ❑ Expands 7000 & 8000 Accounts (Other Financing Sources/USES) to Address Pledged Transfers for the Debt Service Fund and Capital Projects Fund**
- ❑ Adds 9000 Series of Accounts for Resources Such As E-Rate Transactions, Donated Food Commodities, State Textbook Loan Program and QZAB Tax Credits**

# School District Annual Budget

## Cash Summary (Page 4)

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									
2. Total Direct Receipts & Other Financing Sources (Total from Budget Summary, Lines 6 & 33)		0	0	0	0	0	0	0	0	0
<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)		0	0	0	0	0	0	0	0	0
13. Total Amount Available (Total Lines 1 & 12)		0	0	0	0	0	0	0	0	0
14. Total Direct Disbursements & Other Financing Uses <sup>9</sup> (Total from Budget Summary, Lines 15 & 43)		0	0	0	0	0	0	0	0	0
<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									
23. Total Direct Disbursements, Other Financing Uses, & Other Disbursements (Total Lines 14 & 23)		0	0	0	0	0	0	0	0	0
25. ESTIMATED BALANCE ON HAND June 30, 2008 (Cash Plus Investments at Cost) (Total Line 13 less line 24)		0	0	0	0	0	0	0	0	0

**Reclassifies:  
Interfund Loans;  
Notes and Warrants**

# School District Annual Budget

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									
2. Tort Immunity Levy	1120									
3. Leasing Levy <sup>12</sup>	1130									
4. Special Education Levy	1140									
5. Social Security/Medicare-Only Levy	1150									
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>		0	0	0	0	0	0	0	0	0
<b>PAYMENTS IN LIEU OF TAXES</b>										
10. Mobile Home Privilege Tax	1210									
11. Payments from Local Housing Authority	1220									
12. Corporate Personal Property Replacement Taxes <sup>13</sup>	1230									
13. Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>14. Total Payments in Lieu of Taxes</b>		0	0	0	0	0	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									
<b>30. Total Tuition</b>		0								

## Estimated Revenues (Pages 5 -10)

<u>Funding</u>	<u>Acc't</u>
Local	1000s
Flow-Through	2000s
State	3000s
Federal	4000s

# Proposed Rulemaking

- **Adds “Local” Revenue Accounts:**
  - **Impact Fees (Acc’t 1930)**
  - **TIF Payments (Acc’t 1960)**
  - **Driver Education Fees (Acc’t 1970)**
  - **Vendor Contract Proceeds (Acc’t 1980)**

# School District Annual Budget

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition
<b>10 - EDUCATIONAL FUND (ED)</b>									
<b>INSTRUCTION (ED)</b>	<b>1000</b>								
1. Regular Programs	1100								
2. Special Education Programs (Function 1200-1220)	1200								
3. Educationally Deprived/Remedial Programs	1250								
4. Adult/Continuing Education Programs	1300								
5. Vocational Programs	1400								
6. Interscholastic Programs	1500								
7. Summer School Programs	1600								
8. Gifted Programs	1650								
9. Bilingual Programs	1800								
10. Truant Alternative & Optional Programs	1900								
<b>11. Total Instruction <sup>14</sup></b>		0	0	0	0	0	0		0
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>								
<b>Support Services - Pupil</b>	<b>2100</b>								
12. Attendance & Social Work Services	2110								
13. Guidance Services	2120								
14. Health Services	2130								
15. Psychological Services	2140								
16. Speech Pathology & Audiology Services	2150								
17. Other Support Services - Pupils (Describe & Itemize)	2190								
<b>18. Total Support Services - Pupil</b>		0	0	0	0	0	0		
<b>Support Services - Instructional Staff</b>	<b>2200</b>								
19. Improvement of Instruction Services	2210								
20. Educational Media Services	2220								
21. Assessment & Testing	2230								
<b>22. Total Support Services - Instructional Staff</b>		0	0	0	0	0	0		
<b>Support Services - General Administration</b>	<b>2300</b>								
23. Board of Education Services	2310								
24. Executive Administration Services	2320								
25. Special Area Administration Services	2330								
<b>26. Total Support Services - General Administration</b>		0	0	0	0	0	0		
<b>Support Services - School Administration</b>	<b>2400</b>								
27. Office of the Principal Services	2410								
28. Other Support Services - School Administration (Describe & Itemize)	2490								
<b>29. Total Support Services - School Administration</b>		0	0	0	0	0	0		
<b>Support Services - Business</b>	<b>2500</b>								
30. Direction of Business Support Services	2510								
31. Fiscal Services	2520								
32. Operation & Maintenance of Plant Services	2540								
33. Pupil Transportation Services	2550								
34. Food Services	2560								
35. Internal Services	2570								
<b>36. Total Support Services - Business</b>		0	0	0	0	0	0		

## Estimated Expenditures (Pages 11 - 19)

<u>Functions</u>	<u>Acc't</u>
Instruction	1000s
Support Services	2000s
Community Serv.	3000s
Nonprogram. Chgs.*	4000s
Debt Serv.	5000s
Contingencies	6000s

\* Renamed Payments to LEAs and Governmental Units



# Rule Changes

- ❑ **Adds “Instruction” Functions:**
  - **Pre-K (Acc’t 1125)**
  - **Driver Education (Acc’t 1700)**
  - **Tuition Payments to Private Entities  
(Acc’ts within 1900s)**

# Rule Changes

- ❑ Expands 2300 Series of Functions to Include Accounts for Tort Immunity/ Judgment Fund**
- ❑ Renames the 4000 Series of Functions (*Nonprogrammed Charges*) to “Payments to Other LEAs and Governmental Units” for Payments to LEAs for Tuition and Transfers**

# Rule Changes

- Expands the 5000 Accounts (*Debt Services*) to Identify the Principal and Interest Payments on Various Long-term and Short-term Debt
- Reclassifies the Object Dimensions 700 (Transfers) and 800 (Tuition) within the 600 Series (Other Objects) in Combination with new Function Codes
- Adds Object Classes for Non-Capitalized Equipment (700) and Termination Benefits (800)

# School District Annual Budget

## Deficit Budget Summary (Page 21)

0  
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**DEFICIT BUDGET SUMMARY INFORMATION  
OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	0	0	0	0	0
2. Direct Expenditures	0	0	0		0
3. Difference	0	0	0	0	0
4. Estimated Fund Balance - June 30, 2008	0	0	0	0	0

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).

### “Operating Funds”

- Educational
- O&M
- Transportation
- Working Cash

# School District Annual Budget

## Deficit Budget Plan (Pages 22-28)

-- District Number 0 District Name 0 County		ESTIMATED BUDGET FY2007-08				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		0	0	0	0	0
<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
2. Local Sources	1000	0	0	0	0	0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0	0	0
4. State Sources	3000	0	0	0	0	0
5. Federal Sources	4000	0	0	0	0	0
6. Total Receipts/Revenues		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
7. Instruction	1000	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		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	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. Total Other Financing Sources		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. Total Other Financing Uses		0	0	0	0	0
24. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
25. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		0	0	0	0	0

# School District Annual Budget

## 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: 0 RCDT Number: 00-000-0000-00					
Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2007 (10)			Budgeted Expenditures, Fiscal Year 2008 (10)		
		Educational	Operations & Maintenance	Total	Educational	Operations & Maintenance	Total
1. Executive Administration Services	2320			0	0	0	0
2. Special Area Administration Services	2330			0	0	0	0
3. Other Support Services - School Administration	2490			0	0	0	0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0	0	0
6. Direction of Central Support Services	2610			0	0	0	0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0	0	0	0
8. Totals		0	0	0	0	0	0
9. Estimated Percent Increase (Decrease) for FY2008 (Budgeted) over FY2007 (Actual)							Enter Actual Data!

## Administrative Costs (Page 29)

- Estimate of FY08 Budgeted Expenditures Compared to FY07 Actual Expenditures

# School District Annual Budget

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

*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

**Vendor Contracts (Page 30)**

- Vendor Contracts of \$1,000 or More

**New Revenue Account 1980**

**Questions ?**



# **School Business Services Division**

**217/785-8779**

**<http://www.isbe.net/sbss/default.htm>**