

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2010 - June 30, 2011

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: June 20, 2011
(MM/DD/YY)

District Name: Pana Community Unit School District #8
District RCDT No: 10-011-0080-26

Budget of Pana Community Unit School District #8, County of Christian, Montgomery, Shelby,
State of Illinois, for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

WHEREAS the Board of Education of Pana Community Unit School District #8,
County of Christian, Montgomery, Shelby 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 20 day of June, 20 11,
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, 2010 and ending June 30, 2011.

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 June, 20 11 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<u>David E. King</u>	
<u>U. Bob</u>	
<u>Rogers L. Carlson</u>	
<u>John E. McNeil</u>	
<u>William C. Brown</u>	
<u>Aaron K. Kasper</u>	
<u>John M. Mayes</u>	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2011/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2010¹		5,877,832	1,173,690	1,132,272	259,005	212,622	307,860	51,099	278,566	43,738	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	3,073,172	489,157	607,273	183,059	469,350	1,500	44,114	325,816	45,214	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	6,745,707	0	0	476,636	2,350	0	0	0	0	
8	FEDERAL SOURCES	4000	1,913,679	0	0	6,935	26,814	0	0	0	0	
9	Total Direct Receipts/Revenues		11,732,558	489,157	607,273	666,630	498,514	1,500	44,114	325,816	45,214	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	1,386,333	0	0	0	0	0	0	13,530	0	
11	Total Receipts/Revenues		13,118,891	489,157	607,273	666,630	498,514	1,500	44,114	339,346	45,214	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	6,415,606	0	0	0	106,062	0	0	0	0	
14	SUPPORT SERVICES	2000	3,586,867	506,751	0	676,744	337,143	238,526	0	393,935	42,500	
15	COMMUNITY SERVICES	3000	14,579	0	0	0	38	0	0	0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,294,306	0	0	0	64,537	0	0	0	0	
17	DEBT SERVICES	5000	0	0	698,187	135,873	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures		11,311,358	506,751	698,187	812,617	507,780	238,526	0	393,935	42,500	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,386,333	0	0	0	0	0	0	13,530	0	
21	Total Disbursements/Expenditures		12,697,691	506,751	698,187	812,617	507,780	238,526	0	407,465	42,500	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		421,200	(17,594)	(90,914)	(145,987)	(9,266)	(237,026)	44,114	(68,119)	2,714	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110	0	0	0	0	0	0	0	0	0	
27	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0	
28	Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0	
29	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0	
30	Transfer from Capital Projects Fund to O&M Fund	7150	0	0	0	0	0	0	0	0	0	
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160	0	0	0	0	0	0	0	0	0	
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170	0	0	0	0	0	0	0	0	0	
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210	0	0	0	75,133	0	0	0	0	0	
35	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0	
36	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0	
37	Sale or Compensation for Fixed Assets ⁵	7300	1,500	100	0	38,800	0	0	0	0	0	
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400	0	0	42,840	0	0	0	0	0	0	
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500	0	0	874	0	0	0	0	0	0	
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600	0	0	51,000	0	0	0	0	0	0	
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	0	0	0	0	0	0	0	0	0	
42	Transfer to Capital Projects Fund	7800	0	0	0	0	0	14,250	0	0	0	
43	ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0	
44	Other Sources Not Classified Elsewhere	7990	0	0	35,000	0	0	0	0	0	0	
45	Total Other Sources of Funds		1,500	100	129,714	113,933	0	14,250	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110										
50	Transfer of Working Cash Fund Interest	8120										
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170										
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	42,840									
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	874									
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600		51,000								
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800	14,250									
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990										
63	Total Other Uses of Funds		57,964	51,000	0	0	0	0	0	0	0	0
64	Total Other Sources/Uses of Fund		(56,464)	(50,900)	129,714	113,933	0	14,250	0	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2011		6,242,568	1,105,196	1,171,072	226,951	203,356	85,084	95,213	210,447	46,452	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
70	Object Name											
71	Salaries	100	6,892,072	162,121		425,372		0		82,535	0	7,562,100
72	Employee Benefits	200	1,683,623	17,230		20,754	507,780	0		14,724	0	2,244,111
73	Purchased Services	300	1,531,458	195,150	0	20,600		0		289,676	17,500	2,054,384
74	Supplies & Materials	400	1,057,506	65,750		124,385		0		5,000	10,000	1,262,641
75	Capital Outlay	500	74,169	66,250		85,133		0		2,000	15,000	242,552
76	Other Objects	600	72,530	250	698,187	136,373	0	0		0	0	907,340
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0						0
79	Total Expenditures		11,311,358	506,751	698,187	812,617	507,780	0		393,935	42,500	14,273,128

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2010 ⁷		5,878,656	1,173,690	1,132,272	259,005	212,622	307,860	51,099	278,566	43,738
4	Total Direct Receipts & Other Sources ⁸		11,734,058	489,257	736,987	780,563	498,514	15,750	44,114	325,816	45,214
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		11,734,058	489,257	736,987	780,563	498,514	15,750	44,114	325,816	45,214
12	Total Amount Available		17,612,714	1,662,947	1,869,259	1,039,568	711,136	323,610	95,213	604,382	88,952
13	Total Direct Disbursements & Other Uses ⁹		11,369,322	557,751	698,187	812,617	507,780	238,526	0	393,935	42,500
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		11,369,322	557,751	698,187	812,617	507,780	238,526	0	393,935	42,500
21	ENDING CASH BALANCE ON HAND June 30, 2011 ⁷		6,243,392	1,105,196	1,171,072	226,951	203,356	85,084	95,213	210,447	46,452

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY									
5	Designated Purposes Levies ¹¹	-	2,229,454	437,147	602,973	174,859	225,052		43,714	320,066
6	Leasing Purposes Levy ¹²	1130	43,714							
7	Special Education Purposes Levy	1140	34,972							
8	FICA and Medicare Only Levies	1150					225,052			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	Total Ad Valorem Taxes Levied by District		2,308,140	437,147	602,973	174,859	450,104	0	43,714	320,066
13	PAYMENTS IN LIEU OF TAXES									
14	Mobile Home Privilege Tax	1210	5,900	1,100	500	500	1,000		100	750
15	Payments from Local Housing Authority	1220								
16	Corporate Personal Property Replacement Taxes ¹³	1230	281,797				14,246			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	Total Payments in Lieu of Taxes		287,697	1,100	500	500	15,246	0	100	750
19	TUITION									
20	Regular Tuition from Pupils or Parents (In State)	1311	21,000							
21	Regular Tuition from Other Districts (In State)	1312								
22	Regular Tuition from Other Sources (In State)	1313								
23	Regular Tuition from Other Sources (Out of State)	1314								
24	Summer School Tuition from Pupils or Parents (In State)	1321	6,000							
25	Summer School Tuition from Other Districts (In State)	1322								
26	Summer School Tuition from Other Sources (In State)	1323								
27	Summer School Tuition from Other Sources (Out of State)	1324								
28	CTE Tuition from Pupils or Parents (In State)	1331								
29	CTE Tuition from Other Districts (In State)	1332								
30	CTE Tuition from Other Sources (In State)	1333								
31	CTE Tuition from Other Sources (Out of State)	1334								
32	Special Education Tuition from Pupils or Parents (In State)	1341								
33	Special Education Tuition from Other Districts (In State)	1342								
34	Special Education Tuition from Other Sources (In State)	1343								
35	Special Education Tuition from Other Sources (Out of State)	1344								
36	Adult Tuition from Pupils or Parents (In State)	1351								
37	Adult Tuition from Other Districts (In State)	1352								
38	Adult Tuition from Other Sources (In State)	1353								
39	Adult Tuition from Other Sources (Out of State)	1354								
40	Total Tuition		27,000							
41	TRANSPORTATION FEES									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411								
43	Regular Transportation Fees from Other Districts (In State)	1412								
44	Regular Transportation Fees from Other Sources (In State)	1413								
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				1,500				
46	Regular Transportation Fees from Other Sources (Out of State)	1416								
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421								
48	Summer School Transportation Fees from Other Districts (In State)	1422								
49	Summer School Transportation Fees from Other Sources (In State)	1423								
50	Summer School Transportation Fees from Other Sources (Out of State)	1424								
51	CTE Transportation Fees from Pupils or Parents (In State)	1431								
52	CTE Transportation Fees from Other Districts (In State)	1432								
53	CTE Transportation Fees from Other Sources (In State)	1433								
54	CTE Transportation Fees from Other Sources (Out of State)	1434								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441								
56	Special Education Transportation Fees from Other Districts (In State)	1442								
57	Special Education Transportation Fees from Other Sources (In State)	1443								
58	Special Education Transportation Fees from Other Sources (Out of State)	1444								
59	Adult Transportation Fees from Pupils or Parents (In State)	1451								
60	Adult Transportation Fees from Other Districts (In State)	1452								
61	Adult Transportation Fees from Other Sources (In State)	1453								
62	Adult Transportation Fees from Other Sources (Out of State)	1454								
63	Total Transportation Fees					1,500				
64	EARNINGS ON INVESTMENTS									
65	Interest on Investments	1510	85,185	35,310	3,800	6,000	4,000	1,500	300	4,000
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		85,185	35,310	3,800	6,000	4,000	1,500	300	4,000
68	FOOD SERVICE									
69	Sales to Pupils - Lunch	1611	131,000							
70	Sales to Pupils - Breakfast	1612	10,700							
71	Sales to Pupils - A la Carte	1613	81,900							
72	Sales to Pupils - Other (Describe & Itemize)	1614	10,300							
73	Sales to Adults	1620	9,900							
74	Other Food Service (Describe & Itemize)	1690	2,000							
75	Total Food Service		245,800							
76	DISTRICT/SCHOOL ACTIVITY INCOME									
77	Admissions - Athletic	1711	40,100							
78	Admissions - Other	1719								
79	Fees	1720								
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,100							
82	Total District/School Activity Income		41,200	0						
83	TEXTBOOK Income									
84	Rentals - Regular Textbooks	1811	35,400							
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe)	1819								
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890								
93	Total Textbooks		35,400							
94	OTHER REVENUE FROM LOCAL SOURCES									
95	Rentals	1910	6,500	13,000						
96	Contributions and Donations from Private Sources	1920	22,000	2,000						
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950	10,000	500		100				1,000
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970	3,500							
102	Proceeds from Vendors' Contracts	1980								
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								
106	Other Local Fees	1993								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
107	Other Local Revenues (Describe & Itemize)	1999	750	100		100				
108	Total Other Revenue from Local Sources		42,750	15,600	0	200	0	0	0	1,000
109	Total Receipts/Revenues from Local Sources	1000	3,073,172	489,157	607,273	183,059	469,350	1,500	44,114	325,816
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT									
111	Flow-Through Revenue from State Sources	2100								
112	Flow-Through Revenue from Federal Sources	2200								
113	Other Flow-Through Revenue (Describe & Itemize)	2300								
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0			
115	RECEIPTS/REVENUES FROM STATE SOURCES									
116	UNRESTRICTED GRANTS-IN-AID									
117	General State Aid (Section 18-8.05)	3001	6,272,291							
118	General State Aid Hold Harmless/Supplemental	3002								
119	Reorganization Incentives (Accounts 3005-3021)	3005								
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099								
121	Total Unrestricted Grants-In-Aid		6,272,291	0	0	0	0	0		0
122	RESTRICTED GRANTS-IN-AID									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100	19,977							
125	Special Education - Extraordinary	3105	217,962							
126	Special Education - Personnel	3110	3,000							
127	Special Education - Orphanage - Individual	3120	53,138							
128	Special Education - Orphanage - Summer	3130								
129	Special Education - Summer School	3145	1,500							
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education		295,577	0		0				
132	CAREER AND TECHNICAL EDUCATION (CTE)									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220	33,747							
135	CTE - WECEP	3225	3,000							
136	CTE - Agriculture Education	3235								
137	CTE - Instructor Practicum	3240								
138	CTE - Student Organizations	3270								
139	CTE - Other (Describe & Itemize)	3299								
140	Total Career and Technical Education		36,747	0			0			
141	BILINGUAL EDUCATION									
142	Bilingual Education - Downstate - TPI and TBE	3305								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310								
144	Total Bilingual Education		0				0			
145	State Free Lunch & Breakfast	3360	8,500							
146	School Breakfast Initiative	3365	300							
147	Driver Education	3370	18,000							
148	Adult Education (from ICCB)	3410	72,466				2,350			
149	Adult Education - Other (Describe & Itemize)	3499								
150	TRANSPORTATION									
151	Transportation - Regular/Vocational	3500				344,598				
152	Transportation - Special Education	3510				132,038				
153	Transportation - Other (Describe & Itemize)	3599								
154	Total Transportation		0	0		476,636	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715	25,868								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	6,058								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	9,900								
172	Total Restricted Grants-In-Aid		473,416	0	0	476,636	2,350	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	6,745,707	0	0	476,636	2,350	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107	30,733				4,868				
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		30,733	0		0	4,868				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	278,487								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	71,400								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		349,887				0				
202	TITLE I										
203	Title I - Low Income	4300	517,395			6,935	15,826				
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
207	Title I - Even Start	4335								
208	Title I - Reading First SEA Funds	4337								
209	Title I - Migrant Education	4340								
210	Title I - Other (Describe & Itemize)	4399								
211	Total Title I		517,395	0		6,935	15,826			

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
212	TITLE IV									
213	Title IV - Safe & Drug Free Schools - Formula	4400	486							
214	Title IV - 21st Century	4421								
215	Title IV - Other (Describe & Itemize)	4499								
216	Total Title IV		486	0		0	0			
217	FEDERAL - SPECIAL EDUCATION									
218	Federal Special Education - Preschool Flow-Through	4600								
219	Federal Special Education - Preschool Discretionary	4605								
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	221,564							
221	Federal Special Education - IDEA Room & Board	4625								
222	Federal Special Education - IDEA Discretionary	4630								
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
224	Total Federal Special Education		221,564	0		0	0			
225	CTE - PERKINS									
226	CTE - Perkins-Title IIIIE Tech Prep	4770								
227	CTE - Other (Describe & Itemize)	4799								
228	Total CTE - Perkins		0	0			0			
229	Federal - Adult Education	4810	29,832				900			
230	ARRA - General State Aid - Education Stabilization	4850								
231	ARRA - Title I - Low Income	4851	68,519				4,000			
232	ARRA - Title I - Neglected, Private	4852								
233	ARRA - Title I - Delinquent, Private	4853								
234	ARRA - Title I - School Improvement (Part A)	4854								
235	ARRA - Title I - School Improvement (Section 1003g)	4855								
236	ARRA - IDEA - Part B - Preschool	4856								
237	ARRA - IDEA - Part B - Flow-Through	4857	6,798							
238	ARRA - Title IID - Technology - Formula	4860								
239	ARRA - Title IID - Technology - Competitive	4861								
240	ARRA - McKinney - Vento Homeless Education	4862								
241	ARRA - Child Nutrition Equipment Assistance	4863								
242	Impact Aid Formula Grants	4864								
243	Impact Aid Competitive Grants	4865								
244	Qualified Zone Academy Bond Tax Credits	4866								
245	Qualified School Construction Bond Credits	4867								
246	Build America Bond Tax Credits	4868								
247	Build America Bond Interest Reimbursement	4869								
248	ARRA - General State Aid - Other Government Services Stabilization	4870								
249	Other ARRA Funds - II	4871								
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds - VII	4876								
255	Other ARRA Funds - VIII	4877								
256	Other ARRA Funds - IX	4878								
257	Other ARRA Funds - X	4879								
258	Other ARRA Funds - XI	4880	571,076							
259	Total Stimulus Programs		646,393	0	0	0	4,000	0		0
260	Advanced Placement Fee/International Baccalaureate	4904								
261	Emergency Immigrant Assistance	4905								
262	Title III - English Language Acquisition	4909								
263	Learn & Serve America	4910								
264	McKinney Education for Homeless Children	4920								
265	Title II - Eisenhower - Professional Development Formula	4930								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
266	Title II - Teacher Quality	4932	114,389				1,220			
267	Federal Charter Schools	4960								
268	Medicaid Matching Funds - Administrative Outreach	4991								
269	Medicaid Matching Funds - Fee-For-Service Program	4992	3,000							
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998								
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,913,679	0	0	6,935	26,814	0		0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,913,679	0	0	6,935	26,814	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		11,732,558	489,157	607,273	666,630	498,514	1,500	44,114	325,816

	K
1	(90)
	Fire Prevention & Safety
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5	43,714
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12	43,714
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14	100
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ESTIMATED RECEIPTS/REVENUES

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	Fire Prevention & Safety
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65	1,400
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67	1,400
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ESTIMATED RECEIPTS/REVENUES

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1	(90)
	Fire Prevention & Safety
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109	45,214
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ESTIMATED RECEIPTS/REVENUES

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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

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1	(90)
	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
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271	0
272	0
273	45,214

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	3,550,898	968,350	38,800	143,913	2,050	7,000			4,711,011
6	Pre-K Programs	1125	400								400
7	Special Education Programs (Functions 1200 - 1220)	1200	30,000	150	9,000	800	824				40,774
8	Special Education Programs Pre-K	1225	1,300	10							1,310
9	Remedial and Supplemental Programs K-12	1250	508,276	217,836		2,054					728,166
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300	47,378	3,006	1,075	3,747					55,206
12	CTE Programs	1400	328,559	84,547	4,275	20,083	2,195	50			439,709
13	Interscholastic Programs	1500	200,068	16,920	44,136	40,296	2,000	6,350			309,770
14	Summer School Programs	1600	22,600	4,976		1,000					28,576
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	52,045	12,843	5,000	1,500					71,388
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900	24,432	4,864							29,296
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	4,765,956	1,313,502	102,286	213,393	7,069	13,400	0	0	6,415,606
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	7,340		275	200					7,815
36	Guidance Services	2120	140,058	30,389	450	1,585					172,482
37	Health Services	2130	72,108	15,423	600	1,275		150			89,556
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150									0
40	Other Support Services - Pupils (Describe & Itemize)	2190	14,283			1,800					16,083
41	Total Support Services - Pupil	2100	233,789	45,812	1,325	4,860	0	150	0	0	285,936
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	6,610	15,090	36,736	1,600					60,036
44	Educational Media Services	2220	166,326	25,348	15,190	96,260	55,500	25			358,649
45	Assessment & Testing	2230	4,811		4,865	2,125					11,801
46	Total Support Services - Instructional Staff	2200	177,747	40,438	56,791	99,985	55,500	25	0	0	430,486
47	Support Services - General Administration										
48	Board of Education Services	2310			21,500	5,750		3,800			31,050
49	Executive Administration Services	2320	241,703	61,978	13,025	1,200		2,900			320,806
50	Special Area Administration Services	2330	24,970	7,996	1,270	150					34,386
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	266,673	69,974	35,795	7,100	0	6,700	0	0	386,242
53	Support Services - School Administration										
54	Office of the Principal Services	2410	642,357	103,372	28,350	25,030	1,000	1,700			801,809
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	642,357	103,372	28,350	25,030	1,000	1,700	0	0	801,809

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
57	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	93,191	16,476	12,120	1,500		2,500			125,787
60	Operation & Maintenance of Plant Services	2540	448,396	54,884	22,925	424,500	2,000				952,705
61	Pupil Transportation Services	2550									0
62	Food Services	2560	246,366	33,894	11,110	256,700	6,100	500			554,670
63	Internal Services	2570			6,000	18,000					24,000
64	Total Support Services - Business	2500	787,953	105,254	52,155	700,700	8,100	3,000	0	0	1,657,162
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630			300						300
69	Staff Services	2640			1,500	50					1,550
70	Data Processing Services	2660	13,698	4,229	4,455	500					22,882
71	Total Support Services - Central	2600	13,698	4,229	6,255	550	0	0	0	0	24,732
72	Other Support Services (Describe & Itemize)	2900			250			250			500
73	Total Support Services	2000	2,122,217	369,079	180,921	838,225	64,600	11,825	0	0	3,586,867
74	COMMUNITY SERVICES (ED)	3000	3,899	1,042	1,250	5,888	2,500				14,579
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110			13,557						13,557
78	Payments for Special Education Programs	4120			1,225,644						1,225,644
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140						2,305			2,305
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			7,800						7,800
83	Total Payments to Districts and Other Govt Units (In-State)	4100			1,247,001			2,305			1,249,306
84	Payments for Regular Programs - Tuition	4210						2,500			2,500
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270						40,000			40,000
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290						2,500			2,500
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						45,000			45,000
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			1,247,001			47,305			1,294,306
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		6,892,072	1,683,623	1,531,458	1,057,506	74,169	72,530	0	0	11,311,358
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										421,200
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530			4,000		5,000				9,000
123	Operation & Maintenance of Plant Services	2540	162,121	17,230	191,150	65,750	61,250	250			497,751
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	162,121	17,230	195,150	65,750	66,250	250	0	0	506,751
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	162,121	17,230	195,150	65,750	66,250	250	0	0	506,751
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		162,121	17,230	195,150	65,750	66,250	250	0	0	506,751
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(17,594)
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
162	Debt Service - Interest on Long-Term Debt	5200						163,847			163,847
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						533,840			533,840
164	Debt Service Other (Describe & Itemize)	5400						500			500
165	Total Debt Service	5000			0			698,187			698,187
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			698,187			698,187
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(90,914)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	425,372	20,754	20,600	124,385	85,133	500			676,744
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	425,372	20,754	20,600	124,385	85,133	500	0	0	676,744
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
198	Debt Service - Interest on Long-Term Debt	5200						6,490			6,490
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						129,383			129,383
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						135,873			135,873
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		425,372	20,754	20,600	124,385	85,133	136,373	0	0	812,617
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(145,987)
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		59,781							59,781
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		1,200							1,200
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		23,954							23,954
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300		2,284							2,284
215	CTE Programs	1400		3,499							3,499
216	Interscholastic Programs	1500		9,690							9,690
217	Summer School Programs	1600		115							115
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		879							879
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900		4,660							4,660
222	Total Instruction	1000		106,062							106,062
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		566							566
226	Guidance Services	2120		8,951							8,951
227	Health Services	2130		5,025							5,025
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150									0
230	Other Support Services - Pupils (Describe & Itemize)	2190		2,104							2,104
231	Total Support Services - Pupil	2100		16,646							16,646
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		330							330
234	Educational Media Services	2220		21,637							21,637
235	Assessment & Testing	2230		374							374
236	Total Support Services - Instructional Staff	2200		22,341							22,341

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
237	Support Services - General Administration										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		8,061							8,061
240	Special Area Administrative Services	2330		285							285
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		7,595							7,595
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		15,941							15,941
251	Support Services - School Administration										
252	Office of the Principal Services	2410		36,982							36,982
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		36,982							36,982
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		16,589							16,589
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		110,848							110,848
260	Pupil Transportation Services	2550		73,797							73,797
261	Food Services	2560		41,992							41,992
262	Internal Services	2570									0
263	Total Support Services - Business	2500		243,226							243,226
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660		2,007							2,007
270	Total Support Services - Central	2600		2,007							2,007
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		337,143							337,143

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
273	COMMUNITY SERVICES (MR/SS)	3000		38							38
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120		63,620							63,620
276	Payments for CTE Programs	4140		917							917
277	Total Payments to Other Districts & Govt Units	4000		64,537							64,537
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			507,780				0			507,780
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,266)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530					238,526				238,526
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	0	0	238,526	0	0		238,526
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000						0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	0	0		0	0		238,526
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(237,026)
306											
307	70 WORKING CASH FUND (WC)										
308											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			90,000						90,000
313	Unemployment Insurance Payments	2363			20,000						20,000
314	Insurance Payments (regular or self-insurance)	2364			27,376						27,376
315	Risk Management and Claims Services Payments	2365			7,500						7,500
316	Judgment and Settlements	2366									0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	82,535	14,724	22,800	5,000	2,000				127,059
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			50,000						50,000
320	Property Insurance (Building & Grounds)	2371			60,000						60,000
321	Vehicle Insurance (Transportation)	2372			12,000						12,000
322	Total Support Services - General Administration	2000	82,535	14,724	289,676	5,000	2,000	0	0		393,935
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		82,535	14,724	289,676	5,000	2,000	0	0		393,935
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(68,119)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530			7,500						7,500
337	Operation & Maintenance of Plant Service	2540			10,000	10,000	15,000				35,000
338	Total Support Services - Business	2500	0	0	17,500	10,000	15,000	0	0		42,500
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	17,500	10,000	15,000	0	0		42,500
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	17,500	10,000	15,000	0	0		42,500
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,714

	A	B	C	D	E	F
1						
2	Pana Community Unit School District #8		10-011-0080-26			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	11,732,558	489,157	666,630	44,114	12,932,459
6	Direct Expenditures	11,311,358	506,751	812,617		12,630,726
7	Difference	421,200	(17,594)	(145,987)	44,114	301,733
8	Estimated Fund Balance - June 30, 2011	6,242,568	1,105,196	226,951	95,213	7,669,928
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2010-11 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).</p>					
13	<p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

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

	A	B	C	D	E	F	G
1	Pana Community Unit School District #8 10-011-0080-26		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2010-11				
4			<i>District Number</i>				
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,877,832	1,173,690	259,005	51,099	7,361,626
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	3,073,172	489,157	183,059	44,114	3,789,502
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	6,745,707	0	476,636	0	7,222,343
12	FEDERAL SOURCES	4000	1,913,679	0	6,935	0	1,920,614
13	Total Receipts/Revenues		11,732,558	489,157	666,630	44,114	12,932,459
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	6,415,606				6,415,606
16	SUPPORT SERVICES	2000	3,586,867	506,751	676,744		4,770,362
17	COMMUNITY SERVICES	3000	14,579	0	0		14,579
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,294,306	0	0		1,294,306
19	DEBT SERVICES	5000	0	0	135,873		135,873
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		11,311,358	506,751	812,617		12,630,726
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		421,200	(17,594)	(145,987)	44,114	301,733
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		1,500	100	113,933	0	115,533
25	OTHER USES OF FUNDS (8000)		57,964	51,000	0	0	108,964
26	TOTAL OTHER SOURCES/USES OF FUNDS		(56,464)	(50,900)	113,933	0	6,569
27	ESTIMATED ENDING FUND BALANCE		6,242,568	1,105,196	226,951	95,213	7,669,928

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Pana Community Unit School District #8 10-011-0080-26 <i>District Number</i>		ESTIMATED BUDGET FY2011-12				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,242,568	1,105,196	226,951	95,213	7,669,928
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,242,568	1,105,196	226,951	95,213	7,669,928

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Pana Community Unit School District #8 10-011-0080-26 <i>District Number</i>		ESTIMATED BUDGET FY2012-13				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,242,568	1,105,196	226,951	95,213	7,669,928
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,242,568	1,105,196	226,951	95,213	7,669,928

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

	A	B	R	S	T	U	V
1	Pana Community Unit School District #8 10-011-0080-26 <i>District Number</i>		ESTIMATED BUDGET FY2013-14				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,242,568	1,105,196	226,951	95,213	7,669,928
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,242,568	1,105,196	226,951	95,213	7,669,928

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

	A	B	W	X	Y	Z
1	Pana Community Unit School District #8 10-011-0080-26 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2010-11	FY2011-12	FY2012-13	FY2013-14
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,361,626	7,669,928	7,669,928	7,669,928
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	3,789,502	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	7,222,343	0	0	0
12	FEDERAL SOURCES	4000	1,920,614	0	0	0
13	Total Receipts/Revenues		12,932,459	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	6,415,606	0	0	0
16	SUPPORT SERVICES	2000	4,770,362	0	0	0
17	COMMUNITY SERVICES	3000	14,579	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,294,306	0	0	0
19	DEBT SERVICES	5000	135,873	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		12,630,726	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		301,733	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		115,533	0	0	0
25	OTHER USES OF FUNDS (8000)		108,964	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		6,569	0	0	0
27	ESTIMATED ENDING FUND BALANCE		7,669,928	7,669,928	7,669,928	7,669,928

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2011 budgeted expenditures over FY2010 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)

School District Name: Pana Community Unit School District #8
RCDT Number: 10-011-0080-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	327,329		327,329	320,806		320,806
2. Special Area Administration Services	2330	34,916		34,916	34,386		34,386
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	0		0	0	0	0
5. Internal Services	2570	30,213		30,213	24,000		24,000
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0	3,010		3,010
8. Totals		392,458	0	392,458	376,182	0	376,182
9. Estimated Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							-4%

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2010, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2011, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing