

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

Cash  
 Accrual

SCHOOL DISTRICT BUDGET FORM \*  
July 1, 2011 - June 30, 2012

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

Date of Amended Budget: \_\_\_\_\_  
(MM/DD/YY)

District Name: \_\_\_\_\_ Pana CUSD #8  
District RCDT No: \_\_\_\_\_ 10-011-0080-11

Budget of \_\_\_\_\_ Pana CUSD #8, County of \_\_\_\_\_ Christian, Montgomery, Shelby, State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2011 and ending \_\_\_\_\_ June 30, 2012.

WHEREAS the Board of Education of \_\_\_\_\_ Pana CUSD #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 \_\_\_\_\_ 19 day of \_\_\_\_\_ Sept, 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, 2011 and ending \_\_\_\_\_ June 30, 2012.

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 \_\_\_\_\_ 19th day of \_\_\_\_\_ September, 20 11 by a roll call vote of \_\_\_\_\_ 6 Yeas, and \_\_\_\_\_ 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>Chris Ford</i>	
<i>Aaron Schaper</i>	
<i>Rosemary Carlson</i>	
<i>William C. Burnett</i>	
<i>Julie Metzger</i>	
<i>David Skant</i>	

\* 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/2012/budget.htm](http://www.isbe.net/sfms/budget/2012/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	<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2011<sup>1</sup></b>		6,959,092	1,117,220	1,169,459	353,347	197,119	107,193	95,419	261,885	57,126	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	3,046,981	475,776	602,985	182,510	492,866	200	45,115	350,166	45,115	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
7	<b>STATE SOURCES</b>	3000	6,280,662	0	0	446,341	3,365	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	1,332,972	0	0	0	22,215	0	0	0	0	
9	<b>Total Direct Receipts/Revenues</b>		10,660,615	475,776	602,985	628,851	518,446	200	45,115	350,166	45,115	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	1,503,558	0	0	0	0	0	0	0	0	
11	<b>Total Receipts/Revenues</b>		12,164,173	475,776	602,985	628,851	518,446	200	45,115	350,166	45,115	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	6,418,237	0	0	0	109,242	0	0	0	0	
14	<b>SUPPORT SERVICES</b>	2000	3,711,450	477,039	0	725,323	336,071	107,193	0	394,093	58,500	
15	<b>COMMUNITY SERVICES</b>	3000	25,021	0	0	0	115	0	0	0	0	
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	1,217,215	0	0	0	89,655	0	0	0	0	
17	<b>DEBT SERVICES</b>	5000	0	0	653,485	141,867	0	0	0	0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0	0	0	0	
19	<b>Total Direct Disbursements/Expenditures</b>		11,371,923	477,039	653,485	867,190	535,083	107,193	0	394,093	58,500	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,503,558	0	0	0	0	0	0	0	0	
21	<b>Total Disbursements/Expenditures</b>		12,875,481	477,039	653,485	867,190	535,083	107,193	0	394,093	58,500	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(711,308)	(1,263)	(50,500)	(238,339)	(16,637)	(106,993)	45,115	(43,927)	(13,385)	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210				178,029						
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300	100	500		71,800						
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			51,000							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990			30,000							
46	<b>Total Other Sources of Funds</b>		100	500	81,000	249,829	0	0	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	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund	8110										
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		51,000								
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds</b>		0	51,000	0	0	0	0	0	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		100	(50,500)	81,000	249,829	0	0	0	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2012</b>		6,247,884	1,065,457	1,199,959	364,837	180,482	200	140,534	217,958	43,741	

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	
86	<b>Object Name</b>											
87	Salaries	100	6,861,342	157,898		351,394		0		84,317	0	7,454,951
88	Employee Benefits	200	1,781,315	18,365		20,700	535,083	0		17,003	0	2,372,466
89	Purchased Services	300	1,553,249	208,000	0	23,000		0		285,773	33,500	2,103,522
90	Supplies & Materials	400	973,421	67,100		129,450		0		5,000	10,000	1,184,971
91	Capital Outlay	500	132,890	25,526		200,529		107,193		2,000	15,000	483,138
92	Other Objects	600	69,706	150	653,485	142,117	0	0		0	0	865,458
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	<b>Total Expenditures</b>		11,371,923	477,039	653,485	867,190	535,083	107,193		394,093	58,500	14,464,506

## 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	<b>BEGINNING CASH BALANCE ON HAND July 1, 2011</b> <sup>7</sup>		6,953,130	1,117,220	1,169,459	353,347	197,119	107,193	95,419	261,885	57,126
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		10,660,715	476,276	683,985	878,680	518,446	200	45,115	350,166	45,115
5	<b>OTHER RECEIPTS</b>										
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		10,660,715	476,276	683,985	878,680	518,446	200	45,115	350,166	45,115
12	<b>Total Amount Available</b>		17,613,845	1,593,496	1,853,444	1,232,027	715,565	107,393	140,534	612,051	102,241
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		11,371,923	528,039	653,485	867,190	535,083	107,193	0	394,093	58,500
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		11,371,923	528,039	653,485	867,190	535,083	107,193	0	394,093	58,500
21	<b>ENDING CASH BALANCE ON HAND June 30, 2012</b> <sup>7</sup>		6,241,922	1,065,457	1,199,959	364,837	180,482	200	140,534	217,958	43,741

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	2,275,360	446,150	601,985	178,460	237,736		44,615	345,391	44,615
6	Leasing Purposes Levy <sup>12</sup>	1130	44,615								
7	Special Education Purposes Levy	1140	35,692								
8	FICA and Medicare Only Levies	1150					237,736				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>2,355,667</b>	<b>446,150</b>	<b>601,985</b>	<b>178,460</b>	<b>475,472</b>	<b>0</b>	<b>44,615</b>	<b>345,391</b>	<b>44,615</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	5,600	1,100	500	450	1,100		100	775	100
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	246,639				15,294				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>252,239</b>	<b>1,100</b>	<b>500</b>	<b>450</b>	<b>16,394</b>	<b>0</b>	<b>100</b>	<b>775</b>	<b>100</b>
19	<b>TUITION</b>										
20	Regular Tuition from Pupils or Parents (In State)	1311	17,500								
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	3,800								
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	<b>Total Tuition</b>		<b>21,300</b>								
41	<b>TRANSPORTATION FEES</b>										
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				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									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(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
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	<b>Total Transportation Fees</b>					500					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	67,200	12,000	500	3,000	1,000	200	400	2,500	400
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		67,200	12,000	500	3,000	1,000	200	400	2,500	400
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	131,000								
70	Sales to Pupils - Breakfast	1612	10,600								
71	Sales to Pupils - A la Carte	1613	77,550								
72	Sales to Pupils - Other (Describe & Itemize)	1614	7,350								
73	Sales to Adults	1620	9,000								
74	Other Food Service (Describe & Itemize)	1690	1,500								
75	<b>Total Food Service</b>		237,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	39,500								
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,175								
82	<b>Total District/School Activity Income</b>		40,675	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	35,900								
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	<b>Total Textbooks</b>		35,900								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	6,750	14,000							
96	Contributions and Donations from Private Sources	1920	16,000	2,126							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	10,000	200		100				1,500	
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									
107	Other Local Revenues (Describe & Itemize)	1999	750	200							
108	<b>Total Other Revenue from Local Sources</b>		37,000	16,526	0	100	0	0	0	1,500	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>3,046,981</b>	<b>475,776</b>	<b>602,985</b>	<b>182,510</b>	<b>492,866</b>	<b>200</b>	<b>45,115</b>	<b>350,166</b>	<b>45,115</b>

ESTIMATED RECEIPTS/REVENUES

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
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
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	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	5,860,104								
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	<b>Total Unrestricted Grants-In-Aid</b>		<b>5,860,104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	10,137								
125	Special Education - Extraordinary	3105	217,962								
126	Special Education - Personnel	3110	4,000								
127	Special Education - Orphanage - Individual	3120	30,214								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	2,300								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>264,613</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	37,150								
135	CTE - WECEP	3225	2,500								
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>39,650</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	16,800								
146	School Breakfast Initiative	3365	100								
147	Driver Education	3370	25,000								
148	Adult Education (from ICCB)	3410	69,598				3,365				
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				318,521					
152	Transportation - Special Education	3510				127,820					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>446,341</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
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									

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	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
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	4,797									
172	<b>Total Restricted Grants-In-Aid</b>		420,558	0	0	446,341	3,365	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	6,280,662	0	0	446,341	3,365	0	0	0	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>											
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE V</b>											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107	27,256									
190	Title V - Other (Describe & Itemize)	4199										
191	<b>Total Title V</b>		27,256	0		0	3,145					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	277,900									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	75,200									
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	<b>Total Food Service</b>		353,100				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	596,250									
204	Title I - Low Income - Neglected, Private	4305					16,600					
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
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	<b>Total Title I</b>		596,250	0		0	16,600					
212	<b>TITLE IV</b>											

ESTIMATED RECEIPTS/REVENUES

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
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
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	220,114								
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	<b>Total Federal Special Education</b>		220,114	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title IIIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	30,279				1,193				
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
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	497								
237	ARRA - IDEA - Part B - Flow-Through	4857	1,538								
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									
259	<b>Total Stimulus Programs</b>		2,035	0	0	0	0	0		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									
266	Title II - Teacher Quality	4932	93,938				1,277				
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									

## ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(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
269	Medicaid Matching Funds - Fee-For-Service Program	4992	10,000								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
271	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		1,332,972	0	0	0	22,215	0		0	0
272	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	1,332,972	0	0	0	22,215	0	0	0	0
273	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		10,660,615	475,776	602,985	628,851	518,446	200	45,115	350,166	45,115

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	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	3,579,153	1,038,371	69,807	147,003		6,250			4,840,584
6	Pre-K Programs	1125	1,100								1,100
7	Special Education Programs (Functions 1200 - 1220)	1200	28,000		7,000	500					35,500
8	Special Education Programs Pre-K	1225	700								700
9	Remedial and Supplemental Programs K-12	1250	379,678	195,291		250					575,219
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300	50,842	3,127	1,937	7,549					63,455
12	CTE Programs	1400	353,554	95,863	4,275	15,234	7,980	50			476,956
13	Interscholastic Programs	1500	198,504	18,255	41,186	39,856	1,000	6,555			305,356
14	Summer School Programs	1600	16,200	1,880							18,080
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	49,874	13,989	5,000	1,700					70,563
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900	25,860	4,864							30,724
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>4,683,465</b>	<b>1,371,640</b>	<b>129,205</b>	<b>212,092</b>	<b>8,980</b>	<b>12,855</b>	<b>0</b>	<b>0</b>	<b>6,418,237</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	7,815		1,200	320					9,335
36	Guidance Services	2120	107,137	26,885	7,056	1,585					142,663
37	Health Services	2130	92,446	21,345	600	1,275		150			115,816
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150									0
40	Other Support Services - Pupils (Describe & Itemize)	2190	14,052			1,800					15,852
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>221,450</b>	<b>48,230</b>	<b>8,856</b>	<b>4,980</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>283,666</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	24,900	16,860	55,900	10,365					108,025
44	Educational Media Services	2220	214,280	40,970	22,410	54,920	90,350	25			422,955
45	Assessment & Testing	2230	5,478		14,000	1,670					21,148
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>244,658</b>	<b>57,830</b>	<b>92,310</b>	<b>66,955</b>	<b>90,350</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>552,128</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310			21,250	5,500		4,250			31,000
49	Executive Administration Services	2320	278,881	68,787	15,125	1,500		2,900			367,193
50	Special Area Administration Services	2330	3,815		1,450	100					5,365
51	Tort Immunity Services	2360 - 2370									0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>282,696</b>	<b>68,787</b>	<b>37,825</b>	<b>7,100</b>	<b>0</b>	<b>7,150</b>	<b>0</b>	<b>0</b>	<b>403,558</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	596,870	112,983	43,596	26,400	600	1,800			782,249
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>596,870</b>	<b>112,983</b>	<b>43,596</b>	<b>26,400</b>	<b>600</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>782,249</b>

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	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	100,105	16,787	12,600	1,200		1,500			132,192
60	Operation & Maintenance of Plant Services	2540	457,329	67,983	16,850	370,000	2,000				914,162
61	Pupil Transportation Services	2550									0
62	Food Services	2560	255,985	33,894	16,800	257,450	25,960	500			590,589
63	Internal Services	2570			13,388	20,400					33,788
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>813,419</b>	<b>118,664</b>	<b>59,638</b>	<b>649,050</b>	<b>27,960</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>1,670,731</b>
65	<b>Support Services - Central</b>										
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			2,000	50					2,050
70	Data Processing Services	2660	10,618		4,950	700					16,268
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>10,618</b>	<b>0</b>	<b>7,250</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,618</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>			250			250			500
73	<b>Total Support Services</b>	<b>2000</b>	<b>2,169,711</b>	<b>406,494</b>	<b>249,725</b>	<b>755,235</b>	<b>118,910</b>	<b>11,375</b>	<b>0</b>	<b>0</b>	<b>3,711,450</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>8,166</b>	<b>3,181</b>	<b>2,580</b>	<b>6,094</b>	<b>5,000</b>				<b>25,021</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110			25,000						25,000
78	Payments for Special Education Programs	4120			1,144,439						1,144,439
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140						2,976			2,976
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			2,300						2,300
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>1,171,739</b>			<b>2,976</b>			<b>1,174,715</b>
84	Payments for Regular Programs - Tuition	4210						10,000			10,000
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						32,500			32,500
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>42,500</b>			<b>42,500</b>
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	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>1,171,739</b>			<b>45,476</b>			<b>1,217,215</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

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	<b>Total Debt Service</b>	<b>5000</b>						0			0
112	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
113	<b>Total Direct Disbursements/Expenditures</b>		6,861,342	1,781,315	1,553,249	973,421	132,890	69,706	0	0	11,371,923
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(711,308)
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	<b>Support Services - Pupil</b>										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	<b>Support Services - Business</b>										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530			19,000		5,000				24,000
123	Operation & Maintenance of Plant Services	2540	157,898	18,365	189,000	67,100	20,526	150			453,039
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>157,898</b>	<b>18,365</b>	<b>208,000</b>	<b>67,100</b>	<b>25,526</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>477,039</b>
127	Other Support Services (Describe & Itemize)	2900									0
128	<b>Total Support Services</b>	<b>2000</b>	<b>157,898</b>	<b>18,365</b>	<b>208,000</b>	<b>67,100</b>	<b>25,526</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>477,039</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>										
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
131	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>			0			0			0
138	<b>DEBT SERVICE (O&amp;M)</b>										
139	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
146	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
147	<b>Total Debt Service</b>	<b>5000</b>						0			0
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>										
149	<b>Total Direct Disbursements/Expenditures</b>		157,898	18,365	208,000	67,100	25,526	150	0	0	477,039
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,263)
151											
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
154	<b>DEBT SERVICE (DS)</b>										
155	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						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						146,985			146,985
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						506,000			506,000
164	Debt Service Other (Describe & Itemize)	5400						500			500
165	<b>Total Debt Service</b>	<b>5000</b>			0			653,485			653,485
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
167	<b>Total Direct Disbursements/Expenditures</b>				0			653,485			653,485
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(50,500)
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	<b>Support Services - Pupils</b>										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	<b>Support Services - Business</b>										
175	Pupil Transportation Services	2550	351,394	20,700	23,000	129,450	200,529	250			725,323
176	Other Support Services (Describe & Itemize)	2900									0
177	<b>Total Support Services</b>	<b>2000</b>	<b>351,394</b>	<b>20,700</b>	<b>23,000</b>	<b>129,450</b>	<b>200,529</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>725,323</b>
178	<b>COMMUNITY SERVICES (TR)</b>										
179	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
180	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
190	<b>DEBT SERVICE (TR)</b>										
191	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
198	Debt Service - Interest on Long-Term Debt	5200						5,980			5,980
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						135,887			135,887
200	Debt Service - Other (Describe and Itemize)	5400									0
201	<b>Total Debt Service</b>	<b>5000</b>						141,867			141,867
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
203	<b>Total Direct Disbursements/Expenditures</b>		<b>351,394</b>	<b>20,700</b>	<b>23,000</b>	<b>129,450</b>	<b>200,529</b>	<b>142,117</b>	<b>0</b>	<b>0</b>	<b>867,190</b>
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(238,339)
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100		70,042							70,042
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200									0
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		16,357							16,357
213	Remedial and Supplemental Programs Pre-K	1275									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
214	Adult/Continuing Education Programs	1300		2,406							2,406
215	CTE Programs	1400		3,719							3,719
216	Interscholastic Programs	1500		10,901							10,901
217	Summer School Programs	1600									0
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		893							893
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900		4,924							4,924
222	<b>Total Instruction</b>	<b>1000</b>		<b>109,242</b>							<b>109,242</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110		598							598
226	Guidance Services	2120		1,631							1,631
227	Health Services	2130		8,344							8,344
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150									0
230	Other Support Services - Pupils (Describe & Itemize)	2190		2,024							2,024
231	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>12,597</b>							<b>12,597</b>
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		409							409
234	Educational Media Services	2220		24,434							24,434
235	Assessment & Testing	2230		392							392
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>25,235</b>							<b>25,235</b>
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		8,894							8,894
240	Special Area Administrative Services	2330		293							293
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		7,733							7,733
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>16,920</b>							<b>16,920</b>
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		37,298							37,298
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>37,298</b>							<b>37,298</b>
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		17,716							17,716
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		112,143							112,143
260	Pupil Transportation Services	2550		68,729							68,729
261	Food Services	2560		44,621							44,621
262	Internal Services	2570									0
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>243,209</b>							<b>243,209</b>

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
264	<b>Support Services - Central</b>										
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		812							812
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>812</b>							<b>812</b>
271	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
272	<b>Total Support Services</b>	<b>2000</b>		<b>336,071</b>							<b>336,071</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		115							115
274	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
275	Payments for Special Education Programs	4120		88,755							88,755
276	Payments for CTE Programs	4140		900							900
277	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		<b>89,655</b>							<b>89,655</b>
278	<b>DEBT SERVICE (MR/SS)</b>										
279	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service</b>	<b>5000</b>						0			0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
287	<b>Total Direct Disbursements/Expenditures</b>			<b>535,083</b>				<b>0</b>			<b>535,083</b>
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(16,637)</b>
289											
290	<b>60 - CAPITAL PROJECTS (CP)</b>										
291	<b>SUPPORT SERVICES (CP)</b>										
292	<b>Support Services - Business</b>										
293	Facilities Acquisition & Construction Services	2530					107,193				107,193
294	Other Support Services (Describe & Itemize)	2900									0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	107,193	0	0		107,193
296	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
297	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
303	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
304	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	107,193	0	0		107,193
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(106,993)</b>
306											
307	<b>70 WORKING CASH FUND (WC)</b>										
308											
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			80,000						80,000
313	Unemployment Insurance Payments	2363			15,000						15,000
314	Insurance Payments (regular or self-insurance)	2364			65,223						65,223
315	Risk Management and Claims Services Payments	2365			7,750						7,750
316	Judgment and Settlements	2366									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
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	84,317	17,003	22,800	5,000	2,000				131,120
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			40,000						40,000
320	Property Insurance (Building & Grounds)	2371			40,000						40,000
321	Vehicle Insurance (Transportation)	2372			15,000						15,000
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>84,317</b>	<b>17,003</b>	<b>285,773</b>	<b>5,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>		<b>394,093</b>
323	<b>DEBT SERVICE (TF)</b>										
324	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
329	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									<b>0</b>
330	<b>Total Direct Disbursements/Expenditures</b>		<b>84,317</b>	<b>17,003</b>	<b>285,773</b>	<b>5,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>		<b>394,093</b>
331	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(43,927)</b>
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	<b>Support Services - Business</b>										
336	Facilities Acquisition & Construction Services	2530			7,500						7,500
337	Operation & Maintenance of Plant Service	2540			26,000	10,000	15,000				51,000
338	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>33,500</b>	<b>10,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>		<b>58,500</b>
339	Other Support Services (Describe & Itemize)	2900									0
340	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>33,500</b>	<b>10,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>		<b>58,500</b>
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
344	<b>DEBT SERVICE (FP&amp;S)</b>										
345	<b>Debt Service - Interest on Short-Term Debt</b>										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
349	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
350	<b>Debt Service - Payments of Principal on Long-Term Debt<sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									<b>0</b>
351	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
352	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									<b>0</b>
353	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>33,500</b>	<b>10,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>		<b>58,500</b>
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(13,385)</b>

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

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

	A	B	C	D	E	F
1						
2	<b>Pana CUSD #8 10-011-0080-11</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	10,660,615	475,776	628,851	45,115	<b>11,810,357</b>
6	<b>Direct Expenditures</b>	11,371,923	477,039	867,190		<b>12,716,152</b>
7	<b>Difference</b>	(711,308)	(1,263)	(238,339)	45,115	<b>(905,795)</b>
8	<b>Estimated Fund Balance - June 30, 2012</b>	6,247,884	1,065,457	364,837	140,534	<b>7,818,712</b>
9	<p style="text-align: center;"><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 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><b>Note:</b> 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			<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3	<b>Pana CUSD #8      10-011-0080-11</b>		<b>FY2011-12</b>				
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		6,959,092	1,117,220	353,347	95,419	8,525,078
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	3,046,981	475,776	182,510	45,115	3,750,382
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	6,280,662	0	446,341	0	6,727,003
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	1,332,972	0	0	0	1,332,972
13	<b>Total Receipts/Revenues</b>		10,660,615	475,776	628,851	45,115	11,810,357
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	6,418,237				6,418,237
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	3,711,450	477,039	725,323		4,913,812
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	25,021	0	0		25,021
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	1,217,215	0	0		1,217,215
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	141,867		141,867
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		11,371,923	477,039	867,190		12,716,152
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(711,308)	(1,263)	(238,339)	45,115	(905,795)
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		100	500	249,829	0	250,429
25	<b>OTHER USES OF FUNDS (8000)</b>		0	51,000	0	0	51,000
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		100	(50,500)	249,829	0	199,429
27	<b>ESTIMATED ENDING FUND BALANCE</b>		6,247,884	1,065,457	364,837	140,534	7,818,712

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	<b>Pana CUSD #8</b> <b>10-011-0080-11</b> <i>District Number</i>		<b>ESTIMATED BUDGET FY2012-13</b>				
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)		6,247,884	1,065,457	364,837	140,534	7,818,712
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		6,247,884	1,065,457	364,837	140,534	7,818,712

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

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET FY2013-14</b>				
2							
3	<b>Pana CUSD #8</b>	<b>10-011-0080-11</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		6,247,884	1,065,457	364,837	140,534	7,818,712
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		6,247,884	1,065,457	364,837	140,534	7,818,712

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			<b>ESTIMATED BUDGET FY2014-15</b>				
2							
3	<b>Pana CUSD #8</b>	<b>10-011-0080-11</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		6,247,884	1,065,457	364,837	140,534	7,818,712
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		6,247,884	1,065,457	364,837	140,534	7,818,712

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			<b>SUMMARY</b>			
2			<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	<b>Pana CUSD #8      10-011-0080-11</b>		<b>ESTIMATED BUDGET</b>			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2011-12	FY2012-13	FY2013-14	FY2014-15
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,525,078	7,818,712	7,818,712	7,818,712
8	<b>RECEIPTS/REVENUES</b>	Acct No.				
9	<b>LOCAL SOURCES</b>	1000	3,750,382	0	0	0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0
11	<b>STATE SOURCES</b>	3000	6,727,003	0	0	0
12	<b>FEDERAL SOURCES</b>	4000	1,332,972	0	0	0
13	<b>Total Receipts/Revenues</b>		11,810,357	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.				
15	<b>INSTRUCTION</b>	1000	6,418,237	0	0	0
16	<b>SUPPORT SERVICES</b>	2000	4,913,812	0	0	0
17	<b>COMMUNITY SERVICES</b>	3000	25,021	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	1,217,215	0	0	0
19	<b>DEBT SERVICES</b>	5000	141,867	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>		12,716,152	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(905,795)	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		250,429	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		51,000	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		199,429	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		7,818,712	7,818,712	7,818,712	7,818,712

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2012 through Fiscal Year 2015**

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<b>Pana CUSD #8</b>	<b>10-011-0080-11</b>
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*Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:*

[www.isbe.net/sfms/budget/2012/budget.htm](http://www.isbe.net/sfms/budget/2012/budget.htm)

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

**- Short and Long Term Borrowing:**

**- Educational Impact:**

**- Other Assumptions:**

**- Has the district considered shared services (Ex: Media Coop, Transportation, Insurance) If yes please explain:**

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

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

*The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2012 budgeted expenditures over FY2011 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 CUSD #8  
RCDT Number: 10-011-0080-11

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	319,572		319,572	367,193		367,193
2. Special Area Administration Services	2330	32,050		32,050	5,365		5,365
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570	30,296		30,296	33,788		33,788
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0	3,457		3,457
<b>8. Totals</b>		381,918	0	381,918	402,889	0	402,889
<b>9. Estimated Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)</b>							5%



## Reference Description

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- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money  
(see 105 ILCS 5/20-10 for further explanation)