

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? _____

Date of Amended Budget: _____
(MM/DD/YY)

District Name: Pana CUSD 8

District RCDT No: 03011008026

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Pana CUSD 8, County of Christian,
State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Pana CUSD 8,
County of Christian, 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 15th day of September, 2025,
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;

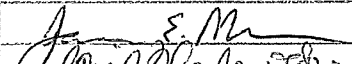
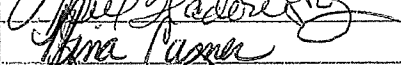

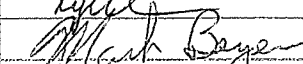
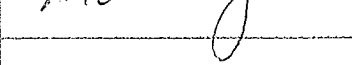
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning July 1, 2025 and ending June 30, 2026.

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 15 day of September, 2025
by a roll call vote of 6 Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
	
	
	
	
	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
 (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 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs. Description: Enter Whole Numbers Only	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	
1	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2025		15,847,480	1,477,977	373,885	1,136,687	902,151	1,710,538	1,451,213	1,140,395	106,183	
2	RECEIPTS/REVENUES (without Student Activity Funds)											
3	LOCAL SOURCES	1000	5,447,351	943,336	973,808	379,344	642,000	773,000	129,833	880,599	86,933	
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
5	STATE SOURCES	3000	7,688,234	50,000	0	607,952	0	0	0	0	0	
6	FEDERAL SOURCES	4000	2,106,034	0	0	0	0	0	0	0	0	
7	Total Direct Receipts/Revenues ³		15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933	
8	Receipts/Revenues for "On Behalf" Payments ²	3998										
9	Total Receipts/Revenues		15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933	
10	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
11	INSTRUCTION	1000	10,386,532	1,616,878	0	947,845	275,486	1,800,000		781,399	30,000	
12	SUPPORT SERVICES	2000	4,856,327	1,616,878	0	0	370,448	1,800,000		0	0	
13	COMMUNITY SERVICES	3000	2,068	0	0	0	0	0		0	0	
14	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,366,692	0	0	43,000	0	0		0	0	
15	DEBT SERVICES	5000	30,000	0	1,329,726	0	0	0		0	0	
16	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
17	Total Direct Disbursements/Expenditures ⁹		16,641,619	1,616,878	1,329,726	980,845	645,934	1,800,000		781,399	30,000	
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
19	Total Disbursements/Expenditures		16,641,619	1,616,878	1,329,726	980,845	645,934	1,800,000		781,399	30,000	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,400,000)	(623,542)	(355,918)	(3,549)	(3,934)	(1,027,000)	129,833	99,200	56,933	
21	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)											
23	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Abolishment the Working Cash Fund ¹⁶	7110										
25	Abatement of the Working Cash Fund ¹⁶	7110										
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150		0								
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170		0	0							
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold ⁴	7210										
34	Premium on Bonds Sold	7220										
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Fixed Assets ⁵	7300										
37	Transfer to Debt Service to Pay Principal on Leases	7400			0							
38	Transfer to Debt Service to Pay Interest on Leases	7500			0							
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
41	Transfer to Capital Projects Fund	7800						0				
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere	7990										
44	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	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	
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only											
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on 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										
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	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		14,447,480	854,435	17,967	1,133,138	898,217	689,538	1,581,046	1,239,595	163,116	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		362,531									
83	RECEIPTS/REVENUES (For Student Activity Funds)		0									
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799										
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
86	Total Student Activity Direct Disbursements/Expenditures	1999										
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		362,531									
89												
90												

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		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	
Description: Enter Whole Numbers Only												
1			16,210,011	1,477,977	373,885	1,136,687	902,151	1,710,538	1,451,213	1,140,395	106,183	
2												
91												
92												
93		1000	5,447,351	943,336	973,808	379,344	642,000	773,000	129,833	880,599	86,933	
94		2000	0	0	0	0	0	0	0	0	0	
95		3000	7,685,234	50,000	0	607,952	0	0	0	0	0	
96		4000	2,105,034	0	0	0	0	0	0	0	0	
97			15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933	
98		3998	0	0	0	0	0	0	0	0	0	
99			15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933	
100												
101		1000	10,386,532			947,845	275,486			0		
102		2000	4,856,327	1,616,878		0	370,448	1,800,000		781,399	30,000	
103		3000	2,068	0		0	0	0		0	0	
104		4000	1,366,692	0	0	43,000	0	0		0	0	
105		5000	30,000	0	1,329,726	0	0	0		0	0	
106		6000	0	0	0	0	0	0		0	0	
107			16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000		781,399	30,000	
108		4180	0	0	0	0	0	0		0	0	
109			16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000		781,399	30,000	
110			(1,400,000)	(623,542)	(355,918)	(3,549)	(3,934)	(1,027,000)	129,833	99,200	56,933	
111												
112												
113			0	0	0	0	0	0	0	0	0	
114												
116			0	0	0	0	0	0	0	0	0	
117			0	0	0	0	0	0	0	0	0	
118			14,810,011	854,435	17,967	1,133,138	898,217	683,538	1,583,046	1,239,595	163,116	
119												
120												
121												
122												
123												
124		100	9,082,347	163,015		508,190		0		93,486	0	9,847,039
125		200	2,529,194	37,157		11,803	645,934	0		13,858	0	3,237,946
126		300	2,014,102	1,081,853	0	154,182		0		674,054	0	3,924,191
127		400	1,802,066	131,100		231,670		0		0	0	2,164,836
128		500	65,700	203,853		75,000		1,800,000		0	0	2,174,053
129		600	1,148,210	400	1,329,726	10,000	0	0		0	0	2,488,336
130		700	0	0	0	0	0	0		0	0	0
131		800	0	0	0	0	0	0		0	0	0
132			16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000		781,399	30,000	23,836,401

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)

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	Total By Object
123	Object Name											
124	Salaries	100	9,082,347	163,015		508,190		0		93,486	0	9,847,039
125	Employee Benefits	200	2,529,194	37,157		11,803	645,934	0		13,858	0	3,237,946
126	Purchased Services	300	2,014,102	1,081,853	0	154,182		0		674,054	0	3,924,191
127	Supplies & Materials	400	1,802,066	131,100		231,670		0		0	0	2,164,836
128	Capital Outlay	500	65,700	203,853		75,000		1,800,000		0	0	2,174,053
129	Other Objects	600	1,148,210	400	1,329,726	10,000	0	0		0	0	2,488,336
130	Non-Capitalized Equipment	700	0	0	0	0	0	0		0	0	0
131	Termination Benefits	800	0	0	0	0	0	0		0	0	0
132	Total Expenditures		16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000		781,399	30,000	23,836,401

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7										
3	as of July 1, 2025		15,847,480	1,477,977	373,885	1,136,687	902,151	1,710,538	1,451,213	1,140,395	106,183
4	Total Direct Receipts & Other Sources ⁸		15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933
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		15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933
12	Total Amount Available		31,089,099	2,471,313	1,347,693	2,123,983	1,544,151	2,483,538	1,581,046	2,020,994	193,116
13	Total Direct Disbursements & Other Uses ⁹		16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000	0	781,399	30,000
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		16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000	0	781,399	30,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		14,447,480	854,435	17,967	1,133,138	898,217	683,538	1,581,046	1,239,595	163,116
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		362,531								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		362,531								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		362,531								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		16,210,011	1,477,977	373,885	1,136,687	902,151	1,710,538	1,451,213	1,140,395	106,183
30	Total Direct Receipts & Other Sources ⁸		15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933
33	Total Amount Available		31,451,630	2,471,313	1,347,693	2,123,983	1,544,151	2,483,538	1,581,046	2,020,994	193,116
34	Total Direct Disbursements & Other Uses ⁹		16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000	0	781,399	30,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		16,641,619	1,616,878	1,329,726	990,845	645,934	1,800,000	0	781,399	30,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		14,810,011	854,435	17,967	1,133,138	898,217	683,538	1,581,046	1,239,595	163,116

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	4,326,516	848,336	878,808	339,344	250,000	0	84,833	849,999	84,833
6	Leasing Purposes Levy ¹²	1130	84,833	0	0	0	0	0	0	0	0
7	Special Education Purposes Levy	1140	67,866	0	0	0	360,000	0	0	0	0
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170	0	0	0	0	0	0	0	0	0
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		4,479,215	848,336	878,808	339,344	610,000	0	84,833	849,999	84,833
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ¹³	1230	434,536	0	0	0	12,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		434,536	0	0	0	12,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	5,000								
21	Regular Tuition from Other Districts (In State)	1312	0								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	200								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	0								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		5,200								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412				0					
44	Regular Transportation Fees from Other Sources (In State)	1413				0					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	320,000	35,000	25,000	40,000	20,000	35,000	45,000	30,600	2,100
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Unrealized Gain or Loss on Investments	1530	0	0	0	0	0	0	0	0	0
68	Total Earnings on Investments		320,000	35,000	25,000	40,000	20,000	35,000	45,000	30,600	2,100
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	0								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	25,600								
73	Sales to Pupils - Other (Describe & Itemize)	1614	300								
74	Sales to Adults	1620	3,500								
75	Other Food Service (Describe & Itemize)	1690	65,500								
76	Total Food Service		94,900								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	43,500	0							
79	Admissions - Other	1719	0	0							
80	Fees	1720	0	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	1,000	0							
83	Student Activity Fund Revenues	1799	0								
84	Total District/School Activity Income (without Student Activity Funds 1799)		44,500	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		44,500								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	34,000								
88	Textbook Rentals - Summer School Textbooks	1812	0								
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Textbook Rentals - Other (Describe & Itemize)	1819	20,000								
91	Textbook Sales - Regular Textbooks	1821	0								
92	Textbook Sales - Summer School	1822	0								
93	Textbook Sales - Adult/Continuing Education	1823	0								
94	Textbook Sales - Other (Describe & Itemize)	1829	0								
95	Other Textbook Income (Describe & Itemize)	1890	0								
96	Total Textbooks		54,000								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	9,000	10,000							
99	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0							
102	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
103	Payments of Surplus Moneys from TIF Districts	1960	0	50,000	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	6,000								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		70,000			738,000			
107	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
108	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
109	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
110	Other Local Revenues (Describe & Itemize)	1999	0	0	0	0	0	0	0	0	0
111	Total Other Revenue from Local Sources		15,000	60,000	70,000	0	0	738,000	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	5,447,351	943,336	973,808	379,344	642,000	773,000	129,833	880,599	86,933
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		5,447,351								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
114	Flow-Through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
115	Flow-Through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
116	Flow-Through Revenue (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
117	Other Flow-Through Revenue (Describe & Itemize)	2000	0	0	0	0	0	0	0	0	0
118	Total Flow-Through Receipts/Revenues From One District to Another District		0	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	7,341,534	0	0	200,000	0	0	0	0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
122	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
123	Total Unrestricted Grants-In-Aid		7,341,534	0	0	200,000	0	0	0	0	0
124	RESTRICTED GRANTS-IN-AID (3100-3900)										
125	SPECIAL EDUCATION										
126	Special Education - Private/Public Facility Tuition	3100	125,000	0	0	0	0	0	0	0	0
127	Special Education - Orphanage - Individual	3120	80,000	0	0	0	0	0	0	0	0
128	Special Education - Orphanage - Summer Individual	3130	0	0	0	0	0	0	0	0	0
129	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0	0	0	0
130	Total Special Education		205,000	0	0	0	0	0	0	0	0
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0
133	CTE - Secondary Program Improvement (CTEI)	3220	34,000	0	0	0	0	0	0	0	0
134	CTE - WECEP	3225	0	0	0	0	0	0	0	0	0
135	CTE - Agriculture Education	3235	20,000	0	0	0	0	0	0	0	0
136	CTE - Instructor Practicum	3240	0	0	0	0	0	0	0	0	0
137	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0
138	CTE - Other (Describe & Itemize)	3299	0	0	0	0	0	0	0	0	0
139	Total Career and Technical Education		54,000	0	0	0	0	0	0	0	0
140	State Free Lunch & Breakfast	3360	9,800	0	0	0	0	0	0	0	0
141	School Breakfast Initiative	3365	0	0	0	0	0	0	0	0	0
142	Driver Education	3370	10,000	0	0	0	0	0	0	0	0
143	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
144	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
145	Total Transportation		0	0	0	0	0	0	0	0	0
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500	0	0	0	220,888	0	0	0	0	0
148	Transportation - Special Education	3510	0	0	0	187,064	0	0	0	0	0
149	Transportation - Other (Describe & Itemize)	3599	0	0	0	0	0	0	0	0	0
150	Total Transportation		0	0	0	407,952	0	0	0	0	0
151	Learning Improvement - Change Grants	3610	0	0	0	0	0	0	0	0	0
152	Scientific Literacy	3660	0	0	0	0	0	0	0	0	0
153	Truant Alternative/Optional Education	3695	0	0	0	0	0	0	0	0	0
154	Early Childhood - Block Grant	3705	0	0	0	0	0	0	0	0	0
155	Chicago General Education Block Grant	3766	0	0	0	0	0	0	0	0	0
156	Chicago Educational Services Block Grant	3767	0	0	0	0	0	0	0	0	0
157	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	0	0	0
158	Technology - Technology for Success	3780	0	0	0	0	0	0	0	0	0
159	State Charter Schools	3815	0	0	0	0	0	0	0	0	0
160	Extended Learning Opportunities - Summer Bridges	3825	0	0	0	0	0	0	0	0	0
161	Infrastructure Improvements - Planning/Construction	3920	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
162	3925		50,000							
163	3999	67,900								
164		346,700	50,000		407,952					
165	3000	7,688,234	50,000		607,952					
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
167	4001									
168	4009									
169										
170										
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
171	4045									
172	4050									
173	4060									
174	4090									
175										
176										
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4100-4999)										
177										
TITLE V										
178	4100									
179	4105									
180	4107	5,000								
181	4199									
182										
183		5,000								
FOOD SERVICE										
184	4200									
185	4210	620,000								
186	4215									
187	4220	220,000								
188	4225									
189	4226									
190	4240									
191	4299									
192		840,000								
193										
TITLE I										
194	4300	645,055								
195	4305									
196	4340									
197	4399									
198										
199		645,055								
TITLE IV										
200	4400									
201	4415									
202	4421									
203	4499									
204										
205										
FEDERAL - SPECIAL EDUCATION										
206	4600	24,000								
207	4605									
208	4620	330,000								
209	4625	100,000								
210	4630									
211										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0	0	0	0				
213	Total Federal Special Education		454,000	0	0	0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title III E Tech Prep	4770	16,950	0	0	0	0				
216	CTE - Other (Describe & Itemize)	4799	0	0	0	0	0				
217	Total CTE - Perkins		16,950	0	0	0	0				
218	Federal - Adult Education	4810	0	0	0	0	0				
219	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0			0	0
220	Qualified School Construction Bond Credits	4867	0	0	0	0	0			0	0
221	Build America Bond Tax Credits	4868	0	0	0	0	0			0	0
222	Build America Bond Interest Reimbursement	4869	0	0	0	0	0			0	0
223	Total Stimulus Programs		0	0	0	0	0			0	0
224	Race to the Top Program	4901	0	0	0	0	0				
225	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0				
226	Title III - Instruction for English Learners & Immigrant Students	4905	0	0	0	0	0				
227	Title III - English Language Acquisition	4909	0	0	0	0	0				
228	McKinney Education for Homeless Children	4920	0	0	0	0	0				
229	Title II - Eisenhower - Professional Development Formula	4930	0	0	0	0	0				
230	Title II - Teacher Quality	4932	50,029	0	0	0	0				
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0	0	0	0				
232	Federal Charter Schools	4960	0	0	0	0	0				
233	State Assessment Grants	4981	0	0	0	0	0				
234	Grant for State Assessments and Related Activities	4982	0	0	0	0	0				
235	Medicaid Matching Funds - Administrative Outreach	4991	60,000	0	0	0	0				
236	Medicaid Matching Funds - Fee-For-Service Program	4992	35,000	0	0	0	0				
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	0	0	0	0	0				0
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,106,034	0	0	0	0			0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,106,034	0	0	0	0			0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		15,241,619	993,336	973,808	987,296	642,000	773,000	129,833	880,599	86,933
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		15,241,619								

Estimated Disbursements/Expenditures

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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)	1000									
5	Regular Programs	1100	4,561,255	1,533,978	48,050	322,246	3,000	0	0	0	6,468,529
6	Tuition Payment to Charter Schools	1115	0	0	0	0	0	0	0	0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200 - 1220)	1200	1,004,849	275,612	1,000	3,000	0	0	0	0	1,284,461
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	472,735	58,518	0	0	0	0	0	0	531,253
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	309,792	93,913	400	19,300	700	0	0	0	424,105
14	Interscholastic Programs	1500	241,951	13,020	102,415	88,200	10,000	16,885	0	0	472,471
15	Summer School Programs	1600	6,400	721	0	0	0	0	0	0	7,121
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	108,681	18,896	2,770	6,500	0	0	0	0	136,847
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	32,927	6,318	0	0	0	0	0	0	39,244
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs Private Tuition	1911						7,500			7,500
22	Special Education Programs K-12 Private Tuition	1912						1,015,000			1,015,000
23	Special Education Programs Pre-K Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
26	Adult/Continuing Education Programs Private Tuition	1916						0			0
27	CTE Programs Private Tuition	1917						0			0
28	Interscholastic Programs Private Tuition	1918						0			0
29	Summer School Programs Private Tuition	1919						0			0
30	Gifted Programs Private Tuition	1920						0			0
31	Bilingual Programs Private Tuition	1921						0			0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
33	Student Activity Fund Expenditures	1999						0			0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	6,738,590	2,000,976	154,635	439,246	13,700	1,039,385	0	0	10,386,532
35	Total Instruction (With Student Activity Funds 1999)	2000	6,738,590	2,000,976	154,635	439,246	13,700	1,039,385	0	0	10,386,532
36	SUPPORT SERVICES (ED)										
37	SUPPORT SERVICES - Pupil	2100									
38	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
39	Guidance Services	2120	177,165	46,098	600	1,250	0	250	0	0	225,364
40	Health Services	2130	74,948	16,254	126,850	3,600	0	175	0	0	221,827
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	13,154	0	0	5,000	0	0	0	0	18,154
44	Total Support Services - Pupil	2100	265,267	62,352	127,450	9,850	0	425	0	0	465,344
45	SUPPORT SERVICES - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	0	0	29,650	0	0	0	0	0	29,650
47	Educational Media Services	2220	260,461	52,875	123,440	209,420	34,000	0	0	0	680,196
48	Assessment & Testing	2230	85,855	22,890	19,035	1,000	0	0	0	0	128,781
49	Total Support Services - Instructional Staff	2200	346,317	75,765	172,125	210,420	34,000	0	0	0	838,627
50	SUPPORT SERVICES - General Administration	2300									
51	Board of Education Services	2310	40,257	17,539	26,000	13,500	0	10,000	0	0	107,295
52	Executive Administration Services	2320	112,000	23,650	30,600	2,000	0	3,000	0	0	171,250
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	152,257	41,189	56,600	15,500	0	13,000	0	0	278,545
56	SUPPORT SERVICES - School Administration	2400									
57	Office of the Principal Services	2410	542,031	144,879	52,100	11,000	1,500	4,500	0	0	756,010
58	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	542,031	144,879	52,100	11,000	1,500	4,500	0	0	756,010
60	SUPPORT SERVICES - Business	2500									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	110,058	41,177	101,650	3,500	0	10,000	0	0	266,386
63	Operation & Maintenance of Plant Services	2540	486,587	69,053	0	565,000	0	0	0	0	1,120,640
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
65	Food Services	2560	439,526	93,450	21,600	542,100	16,500	5,900	0	0	1,119,075
66	Internal Services	2570	0	0	0	4,500	0	0	0	0	4,500
67	Total Support Services - Business	2500	1,036,171	203,680	123,250	1,115,100	16,500	15,900	0	0	2,510,601
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development & Evaluation Services	2620	0	0	300	0	0	0	0	0	300
71	Information Services	2630	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	5,000	250	0	0	0	0	5,250
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	0	0	5,300	250	0	0	0	0	5,550
75	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	950	700	0	0	0	0	1,650
76	Total Support Services	2000	2,342,043	527,865	537,775	1,362,820	52,000	33,825	0	0	4,856,327
77	COMMUNITY SERVICES (ED)	3000	1,715	354	0	0	0	0	0	0	2,068
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									
81	Payments for Special Education Programs	4120			1,321,692						1,321,692
82	Payments for Adult/Continuing Education Programs	4130			0						0
83	Payments for CTE Programs	4140			0		5,000				5,000
84	Payments for Community College Programs	4170			0						0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			1,321,692		5,000				1,326,692
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						20,000			20,000
91	Payments for Community College Programs - Tuition	4270						20,000			20,000
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						40,000			40,000
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0						0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
103	Payments to Other Dist & Govt Units (Out of State)	4400			0						0
104	Total Payments to Other Dist & Govt Units	4000			1,321,692			45,000			1,366,692
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									
108	Tax Anticipation Notes	5120									
109	Corporate Personal Property Repl. Tax Anticipated Notes	5130									
110	State Aid Anticipation Certificates	5140									
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150						15,000			15,000
112	Total Debt Service - Interest on Short-Term Debt	5100						15,000			15,000
113	Debt Service - Interest on Long-Term Debt	5200						15,000			15,000
114	Total Debt Service	5000						30,000			30,000
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		9,082,347	2,529,194	2,014,102	1,802,066	65,700	1,148,210	0	0	16,641,619
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		9,082,347	2,529,194	2,014,102	1,802,066	65,700	1,148,210	0	0	16,641,619

Estimated Disbursements/Expenditures

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	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
1										
2										
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										
118										(1,400,000)
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										
119										(1,400,000)
120										
121 20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	2000									
SUPPORT SERVICES (O&M)										
123	2100									
Support Services - Pupil										
124	2190	0	0	0	0	0	0	0	0	0
Other Support Services - Pupils (Describe & Itemize)										
125	2500									
Support Services - Business										
126	2510	0	0	0	0	0	0	0	0	0
Direction of Business Support Services										
127	2530	0	0	196,653	0	144,353	0	0	0	341,006
Facilities Acquisition & Construction Services										
128	2540	163,015	37,157	885,200	131,100	59,000	400	0	0	1,275,872
Operation & Maintenance of Plant Services										
129	2550	0	0	0	0	0	0	0	0	0
Pupil Transportation Services										
130	2560									
Food Services										
131	2500	163,015	37,157	1,081,853	131,100	203,353	400	0	0	1,616,878
Total Support Services - Business										
132	2900	0	0	0	0	0	0	0	0	0
Other Support Services - Misc. (Describe & Itemize)										
133	2000	163,015	37,157	1,081,853	131,100	203,353	400	0	0	1,616,878
Total Support Services										
134	3000	0	0	0	0	0	0	0	0	0
COMMUNITY SERVICES (O&M)										
135	4000									
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
136	4100									
Payments to Other Dist & Govt Units (In-State)										
137	4110									
Payments for Regular Programs										
138	4120									
Payments for Special Education Programs										
139	4140									
Payments for CTE Program										
140	4190									
Other Payments to In-State Govt Units - Programs (Describe & Itemize)										
141	4100									
Total Payments to Other Dist & Govt Units (In-State)										
142	4400									
Payments to Other Dist & Govt Units (Out of State) ¹⁴										
143	4000									
Total Payments to Other Dist & Govt Unit										
144	5000									
DEBT SERVICE (O&M)										
145	5100									
Debt Service - Interest on Short-Term Debt										
146	5110									
Tax Anticipation Warrants										
147	5120									
Tax Anticipation Notes										
148	5130									
Corporate Personal Prop Repl Tax Anticipated Notes										
149	5140									
State Aid Anticipation Certificates										
150	5150									
Other Interest on Short-Term Debt (Describe & Itemize)										
151	5200									
Total Debt Service - Interest on Short-Term Debt										
152	5000									
Debt Service - Interest on Long-Term Debt										
153	5000									
Total Debt Service										
154	6000									
PROVISION FOR CONTINGENCIES (O&M)										
155		163,015	37,157	1,081,853	131,100	203,353	400	0	0	1,616,878
Total Direct Disbursements/Expenditures										
156										(623,542)
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
157										
158 30 - DEBT SERVICE FUND (DS)										
159	4000									
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)										
160	4100									
Payments to Other Dist & Govt Units (In-State)										
161	4110									
Payments for Regular Programs										
162	4120									
Payments for Special Education Programs										
163	4190									
Other Payments to In-State Govt Units - Programs (Describe & Itemize)										
164	4000									
Total Payments to Other Dist & Govt Units (In-State)										
165	5000									
DEBT SERVICE (DS)										
166	5100									
Debt Service - Interest on Short-Term Debt										
167	5110									
Tax Anticipation Warrants										
168	5120									
Tax Anticipation Notes										
169	5130									
Corporate Personal Prop Repl Tax Anticipation Notes										
170	5140									
State Aid Anticipation Certificates										
171	5150									
Other Interest on Short-Term Debt (Describe & Itemize)										
172	5100									
Total Debt Service - Interest on Short-Term Debt										
173	5200									
Debt Service - Interest on Long-Term Debt										
		519,713					519,713			519,713

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	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
1										
2										
174	5300						809,513			809,513
175	5400			0			500			500
176	5000			0			1,329,726			1,329,726
177	6000			0			0			0
178				0			1,329,726			1,329,726
179										(355,918)
180										
181										
182	2000									
183	2100									
184	2190	0	0	0	0	0	0	0	0	0
185										
186	2550	508,190	11,803	111,182	231,670	75,000	10,000			947,845
187	2900	0	0	0	0		0			0
188	2000	508,190	11,803	111,182	231,670	75,000	10,000			947,845
189	3000	0	0	0	0	0	0			0
190	4000									
191	4100									
192	4110			0			0			0
193	4120			3,000			0			3,000
194	4130			0			0			0
195	4140			40,000			0			40,000
196	4170			0			0			0
197	4190			0			0			0
198	4100			43,000			0			43,000
199	4400			0			0			0
200	4000			43,000			0			43,000
201	5000									
202	5100									
203	5110						0			0
204	5120						0			0
205	5130						0			0
206	5140						0			0
207	5150						0			0
208	5100						0			0
209	5200						0			0
210	5300						0			0
211	5400						0			0
212	5000						0			0
213	6000						0			0
214		508,190	11,803	154,182	231,670	75,000	10,000			990,845
215										(3,549)
216										
217										
218	1000									
219	1100		195,111							195,111
220	1125		0							0
221	1200		66,677							66,677
222	1225		0							0
223	1250		3,728							3,728
224	1275		0							0
225	1300		0							0
226	1400		3,461							3,461
227	1500		0							0
228	1600		93							93

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	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
1										
2										
229	1650		0							0
230	1700		1,576							1,576
231	1800		0							0
232	1900		4,840							4,840
233	2000		275,486							275,486
234	2000									
SUPPORT SERVICES (MR/SS)										
235	2100		0							0
236	2110		9,801							9,801
237	2120		9,477							9,477
238	2130		0							0
239	2140		0							0
240	2150		0							0
241	2190		1,934							1,934
242	2100		21,211							21,211
243	2200									
SUPPORT SERVICES - INSTRUCTIONAL STAFF										
244	2210		0							0
245	2220		29,590							29,590
246	2230		1,305							1,305
247	2200		30,895							30,895
248	2300									
SUPPORT SERVICES - General Administration										
249	2310		8,313							8,313
250	2320		0							0
251	2330		0							0
252	2361		0							0
253	2365		0							0
254	2300		8,313							8,313
255	2400									
SUPPORT SERVICES - School Administration										
256	2410		36,910							36,910
257	2490		0							0
258	2400		36,910							36,910
259	2500									
SUPPORT SERVICES - Business										
260	2510		0							0
261	2520		21,631							21,631
262	2530		0							0
263	2540		113,064							113,064
264	2550		88,965							88,965
265	2560		49,460							49,460
266	2570		0							0
267	2500		273,119							273,119
268	2600									
SUPPORT SERVICES - Central										
269	2610		0							0
270	2620		0							0
271	2630		0							0
272	2640		0							0
273	2660		0							0
274	2600		0							0
275	2900									
Other Support Services - Misc. (Describe & Itemize)										
276	2000		370,448							370,448
277	3000									
COMMUNITY SERVICES (MR/SS)										
278	4000		0							0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)										
279	4110		0							0
280	4120		0							0
281	4140		0							0
282	4000		0							0
283	5000									
DEBT SERVICE (MR/SS)										
284	5100		0							0
285	5110		0							0
286	5120		0							0
287	5130		0							0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000									0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			645,934							645,934
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,934)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530	0	0	0	0	1,800,000	0	0		1,800,000
299	Other Support Services - Business (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
300	Total Support Services	2000	0	0	0	0	1,800,000	0	0		1,800,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110			0			0			0
304	Payment for Special Education Programs	4120			0			0			0
305	Payment for CTE Programs	4140			0			0			0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190			0			0			0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									
309	Total Direct Disbursements/Expenditures		0	0	0	0	1,800,000	0	0		1,800,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,027,000)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	0	0	0	0	0	0	0		0
317	Tuition Payment to Charter Schools	1115									
318	Pre-K Programs	1125	0	0	0	0	0	0	0		0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0		0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0		0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0		0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0		0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0		0
324	CTE Programs	1400	0	0	0	0	0	0	0		0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0		0
326	Summer School Programs	1600	0	0	0	0	0	0	0		0
327	Gifted Programs	1650	0	0	0	0	0	0	0		0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0		0
329	Bilingual Programs	1800	0	0	0	0	0	0	0		0
330	Traut Alternative & Optional Programs	1900	0	0	0	0	0	0	0		0
331	Pre-K Programs - Private Tuition	1910									
332	Regular K-12 Programs - Private Tuition	1911									
333	Special Education Programs K-12 Private Tuition	1912									
334	Special Education Programs Pre-K Tuition	1913									
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
337	Adult/Continuing Education Programs Private Tuition	1916									
338	CTE Programs Private Tuition	1917									
339	Interscholastic Programs Private Tuition	1918									
340	Summer School Programs Private Tuition	1919									
341	Gifted Programs Private Tuition	1920									
342	Bilingual Programs Private Tuition	1921									
343	Traut Alternative/Opt Ed Programs Private Tuition	1922									
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0		0
345	SUPPORT SERVICES (TF)	2000									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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
1											
2											
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	674,054	0	0	0	0	0	0	674,054
365	Total Support Services - General Administration	2300	0	674,054	0	0	0	0	0	0	674,054
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	77,824	11,963	0	0	0	0	0	0	89,787
375	Pupil Transportation Services	2550	15,663	1,895	0	0	0	0	0	0	17,558
376	Food Services	2560	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	93,486	13,858	0	0	0	0	0	0	107,345
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	93,486	13,858	674,054	0	0	0	0	0	781,399
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110			0						0
392	Payments for Special Education Programs	4120			0						0
393	Payments for Adult/Continuing Education Programs	4130			0						0
394	Payments for CTE Programs	4140			0						0
395	Payments for Community College Programs	4150			0						0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
398	Payments for Regular Programs - Tuition	4210			0						0
399	Payments for Special Education Programs - Tuition	4220			0						0
400	Payments for Adult/Continuing Education Programs - Tuition	4230			0						0
401	Payments for CTE Programs - Tuition	4240			0						0
402	Payments for Community College Programs - Tuition	4270			0						0
403	Payments for Other Programs - Tuition	4280			0						0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290			0						0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	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
1										
2										
405	Total Payments to Other Dist & Govt Units - Tuition (In State)									0
406	Payments for Regular Programs - Transfers									0
407	Payments for Special Education Programs - Transfers									0
408	Payments for Adult/Continuing Ed Programs - Transfers									0
409	Payments for CTE Programs - Transfers									0
410	Payments for Community College Program - Transfers									0
411	Payments for Other Programs - Transfers									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)			0						0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)			0						0
414	Payments to Other Dist & Govt Units (Out of State)			0						0
415	Total Payments to Other Dist & Govt Units			0						0
416	DEBT SERVICE (TF)	5000								
417	Debt Service - Interest on Short-Term Debt									
418	Tax Anticipation Warrants									
419	Tax Anticipation Notes									
420	Corporate Personal Property Replacement Tax Anticipation Notes									
421	State Aid Anticipation Certificates									
422	Other Interest or Short-Term Debt (Describe & Itemize)									
423	Debt Service - Interest on Long-Term Debt									
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)									
425	Debt Service - Other (Describe & Itemize)			0						0
426	Total Debt Service			0						0
427	PROVISION FOR CONTINGENCIES (TF)									
428	Total Direct Disbursements/Expenditures	93,486	13,858	674,054	0	0	0	0	0	781,399
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									99,200
430										
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
432	SUPPORT SERVICES (FP&S)	2000								
433	Support Services - Business									
434	Facilities Acquisition & Construction Services									
435	Operation & Maintenance of Plant Service					30,000				30,000
436	Total Support Services - Business					30,000				30,000
437	Other Support Services - Misc. (Describe & Itemize)									
438	Total Support Services					30,000				30,000
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000								
440	Payments to Regular Programs									
441	Payments to Special Education Programs									
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)									
443	Total Payments to Other Districts & Govt Units (FPS)									
444	DEBT SERVICE (FP&S)	5000								
445	Debt Service - Interest on Short-Term Debt									
446	Tax Anticipation Warrants									
447	Other Interest on Short-Term Debt (Describe & Itemize)									
448	Total Debt Service - Interest on Short-Term Debt									
449	Debt Service - Interest on Long-Term Debt									
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)									
451	Total Debt Service									
452	PROVISIONS FOR CONTINGENCIES (FP&S)									
453	Total Direct Disbursements/Expenditures	0	0	0	0	30,000	0	0	0	30,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									56,933

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue		Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures
5	1190				10-2190	\$ 18,154	Playground Aide Salary & HS Other Supplies
6	1290				10-2490		
7	1614	\$ 300	Sales to Pupils - Milk		10-2900	\$ 1,650	Teacher Vacancy Grant Rentals, McKinney Vento Supplies, Title I S
8	1690	\$ 65,500	Café Scan Accounts		10-4190		
9	1790	\$ 1,000	Other Pupil Activity		10-4290		
10	1819	\$ 20,000	Student Tech Rentals		10-4390		
11	1829				10-4400		
12	1890				10-5150	\$ 15,000	Athletics
13	1993				20-2190		
14	1999				20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	\$ 809,513	Bond Payment of Principal
21	3999	\$ 67,900	Teacher Vacancy Grant & Library Per Capita Grant		30-5400	\$ 500	Bond Other
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	\$ 1,934	Elem Playground Aide FICA, Medicare, IMRF
30	4998				50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900		
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	15,241,619	993,336	987,296	129,833	17,352,084
Direct Expenditures	16,641,619	1,616,878	990,845		19,249,342
Difference	(1,400,000)	(623,542)	(3,549)	129,833	(1,897,258)
Estimated Fund Balance - June 30, 2026	14,447,480	854,435	1,133,138	1,581,046	18,016,099

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2024-2025 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G
1	<i>*School Districts Only</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026				
2							
3	03011008026						
4	District Number						
5	Pana CUSD 8						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		15,847,480	1,477,977	1,136,687	1,451,213	19,913,357
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	5,447,351	943,336	379,344	129,833	6,899,864
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	7,688,234	50,000	607,952	0	8,346,186
12	FEDERAL SOURCES	4000	2,106,034	0	0	0	2,106,034
13	Total Receipts/Revenues		15,241,619	993,336	987,296	129,833	17,352,084
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	10,386,532				10,386,532
16	SUPPORT SERVICES	2000	4,856,327	1,616,878	947,845		7,421,050
17	COMMUNITY SERVICES	3000	2,068	0	0		2,068
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,366,692	0	43,000		1,409,692
19	DEBT SERVICES	5000	30,000	0	0		30,000
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		16,641,619	1,616,878	990,845		19,249,342
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,400,000)	(623,542)	(3,549)	129,833	(1,897,258)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		14,447,480	854,435	1,133,138	1,581,046	18,016,099

	A	B	H	I	J	K	L
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2026-2027				
2							
3	03011008026						
4	<i>District Number</i>						
5	<i>Pana CUSD 8</i>						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		14,447,480	854,435	1,133,138	1,581,046	18,016,099
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		14,447,480	854,435	1,133,138	1,581,046	18,016,099

	A	B	M	N	O	P	Q
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2027-2028				
2							
3	03011008026						
4	<i>District Number</i>						
5	Pana CUSD 8						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		14,447,480	854,435	1,133,138	1,581,046	18,016,099
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		14,447,480	854,435	1,133,138	1,581,046	18,016,099

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2028-2029				
2							
3	03011008026						
4	District Number						
5	Pana CUSD 8						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		14,447,480	854,435	1,133,138	1,581,046	18,016,099
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		14,447,480	854,435	1,133,138	1,581,046	18,016,099

	A	B	W	X	Y	Z
1	<i>*School Districts Only</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)			
2						
3	03011008026					
4	District Number					
5	Pana CUSD 8					
6	District Name		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		19,913,357	18,016,099	18,016,099	18,016,099
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	6,899,864	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	8,346,186	0	0	0
12	FEDERAL SOURCES	4000	2,106,034	0	0	0
13	Total Receipts/Revenues		17,352,084	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	10,386,532	0	0	0
16	SUPPORT SERVICES	2000	7,421,050	0	0	0
17	COMMUNITY SERVICES	3000	2,068	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,409,692	0	0	0
19	DEBT SERVICES	5000	30,000	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		19,249,342	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,897,258)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		18,016,099	18,016,099	18,016,099	18,016,099

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

**Fiscal Year 2025-2026
through Fiscal Year 2028-2029**

Pana CUSD 8 03011008026

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.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

Fiscal Year 2025-2026

through Fiscal Year 2028-2029

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:

Evidence-Based Funding: Fiscal Year 2026 Spending Plan
Pana CUSD 8

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1) What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The organization's strategic goals for the 2024-2025 school year focus on strengthening K-12 mathematics and reading instruction and expanding targeted interventions to support high school students in grades 9-11.

2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)

Top Strategy 1
 Increase the number of high-quality educators dedicated to special student groups

Top Strategy 2
 Focus increased time and attention on special student groups

Top Strategy 3
 Improve programs, curriculum, and/or learning tools

If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2026 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.

Final Resources / Adequacy Target =	1,092.53	Adequacy Target	\$16,004,628
Final Resources	\$12,464,927	Percent of Adequacy	78%
Base Funding Minimum + Tier Funding =	1	Gross State Contribution	\$7,426,758
Gross State Contribution	\$7,300,235	FY 2025 Tier Funding	\$126,523
Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations			
Low-Income Students	\$1,540,794		
English Learners (EL)	\$1,182		
Special Education	\$288,350		

*Notes: Tier Funding allocations are published annually at <https://www.isbe.net/Pages/edistribution.aspx>. Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

FY 2026 Tier Funding	Funding Type (Select)
\$114,777	Actual

1) FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.

2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)

Data Source 1
 Student growth and achievement data, disaggregated by student groups

Data Source 2
 Attendance data (e.g., chronic absenteeism, graduation or dropout rates)

Data Source 3
 Student grades or other local academic performance data

3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank)	Bilingual Program Director(s)	Principals	Bilingual Parent Advisory Committee
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1,000 characters, including spaces.)	Special Ed. Program Director(s)	School Improvement Teams	Yes
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2026 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Other Program Leaders	Teacher or Support Staff Unions	Yes
If "Other" was selected in question 4, please describe. (No more than 1,000 characters, including spaces.)	School Board Members	Other School Staff	Yes
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan .	The District Administrative Team and the Board of Education have remained committed to improving student achievement for all students to better position the District's assessment scores. By investing additional support for students who receive special education services and children who come from low income backgrounds will provide opportunities to improve student achievement.		
5) Column G: If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.	Core Investments	Core Teachers	Specialist Teachers
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2026 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.	Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding	Optional District Narratives
Core Teachers	\$3,574,150	[Required]	Optional
Specialist Teachers	\$883,439	[Optional]	Enter optional context for core investment decisions.
Instructional Facilitator	\$369,054		
Core Intervention Teacher	\$147,989		
Substitute Teachers	\$125,196		
Guidance Counselor	\$261,086		
Nurse	\$80,485		
Supervisory Aide	\$140,936		
Librarian	\$162,802		
Librarian Aide	\$101,027		
Principal	\$240,000		
Assistant Principal	\$209,035		
School Site Staff	\$169,115		
Subtotal	\$6,464,354		

Category	Item	Amount	Additional Amount	Total	Notes	
Per Student Investments	Gifted	\$97,886			Enter optional context for per student investment decisions.	
	Professional Development	\$136,566				
	Instructional Materials	\$355,072	\$46,515			
	Assessments	\$37,146				
	Computer & Tech Equipment	\$623,835				
	Student Activities	\$482,282				
	Maintenance & Operations	\$1,659,888				
	Central Office	\$1,093				
	Employee Benefits	\$3,128,350				
	Subtotal*	\$7,491,503	\$46,515			
	Low-income Intervention Teacher	\$298,445				Enter optional context for additional investment decisions.
	Low-income Pupil Support Staff	\$298,445				
	Low-income Extended Day Teacher	\$310,655				
	Low-income Summer School Teacher	\$310,655				
EL Intervention Teacher	\$1,357					
EL Pupil Support Staff	\$1,357					
EL Extended Day Teacher	\$1,357					
EL Summer School Teacher	\$1,357					
EL Core Teacher	\$2,035					
Sp Ed Teacher	\$524,993					
Sp Ed Instructional Assistant	\$216,009					
Sp Ed Psychologist	\$82,108					
Subtotal	\$2,048,770					
Other Investments						
Total**	\$16,004,628	\$114,777		Tier Funding Check (Cell G90) Complete, G90-G31		

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.
 **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1,000 characters, including spaces.)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in LCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.

FY 2026 Student Population Allocations*	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at lsb.cnet/ebf/ist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to SBE.		
			Low-Income Students	English Learners	Special Education
1)	\$1,556,220	Actual			
	\$1,239	Actual			
	\$306,418	Actual			

<p>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Required</p>	<p>Low-Income Intervention Teacher</p> <p>Yes</p>	<p>Low-Income Extended Day Teacher</p>	<p>Other Investments</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>
<p>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Optional</p>	<p>English Learner Intervention Teacher</p>	<p>English Learner Extended Day Teacher</p>	<p>English Learner Core Teacher</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>
<p>Organizational Unit investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Required</p>	<p>Special Education Teacher</p> <p>Yes</p>	<p>Special Education Psychologist</p>	<p>English Learner Core Teacher</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>
<p>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Optional</p>	<p>English Learner Pupil Support Staff</p> <p>Yes</p>	<p>English Learner Summer School Teacher</p>	<p>Other Investments</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>	<p>[Optional - Enter \$]</p>

Plan Assurances

Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

- 1) "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required

Yes
- 2) "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in pre-K."

Required

No
- 3) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025."

N/A
- 4) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26.

N/A

BPAC Meeting (MM/DD/YYYY)

9/15/2025

Name of Chair

Kyle Anderson

Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.

Spending Plan Completion Tracker

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1. 01	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1. 02	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1. 02 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2. 01	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2. 02	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2. 03	Complete	At least one response must be selected.
Part 2. 04 (Narrative)	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2. 05 (Cell G50)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2. 05 (Narrative)	Complete	Cell G50 must be equal to the value in cell G31.
Part 3. 01 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3. 01 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3. 01 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3. 02	Complete	At least one response must be selected.
Part 3. 02 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3. 03	Complete	At least one response must be selected.
Part 3. 03 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3. 04	Complete	At least one response must be selected.
Part 3. 04 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name or Chair)	Complete	Response required if "yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(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 FY2026 budgeted expenditures over actual FY2025 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 must 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: **03011008026**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2025			Budgeted Expenditures, Fiscal Year 2026				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	276,832		59,875	336,707	171,250		0	171,250
2. Special Area Administration Services	2330				0	0		0	0
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510				0	0		0	0
5. Internal Services	2570	4,500			4,500	4,500		0	4,500
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		281,332	0	59,875	341,207	175,750	0	0	175,750
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									-48%

Reference Description

- 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.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 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 46).
- 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 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 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)

CHECK FOR ERRORS
 This worksheet checks various cells to assure that selected items are in balance.
 Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2025 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2025 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, 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
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - 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 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
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
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing