

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2022 - June 30, 2023

Accounting Basis:

Cash

Balanced budget; no Deficit Reduction Plan is required.

Date of Amended Budget: 05/11/2023
(MM/DD/YY)

District Name: Whiteside SD 115

District RCDT No: 50-082-1150-02

If your FY2022 AFR states that you need to do a deficit reduction plan and your FY2023 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Whiteside SD 115, County of Saint Clair,
State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of Whiteside SD 115,
County of Saint Clair, 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 JUNE, 20 2023,
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, 2022 and ending June 30, 2023.

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 15th day of June, 20 2023
by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Rob Euchner	
Jeremy Bochantin	
Angela Dickerson	
Sean McKee	
Christine Mitchell-Endsley	
Derek Houston	
Nancy Sanchez	

* 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 to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>.
 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
1	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	Description: Enter Whole Numbers Only										
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2022										
4	RECEIPTS/REVENUES (without Student Activity Funds)										
5	1000	4,975,443	679,510	0	312,861	428,301	0	152,940	723,523	140,827	
6	2000	0	0	0	0	0	0	0	0	0	
7	3000	4,058,133	50,000	0	404,923	0	0	0	0	0	
8	4000	2,517,769	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues *										
10	3998	11,551,345	729,510	0	717,684	428,301	0	152,940	723,523	140,827	
11	Total Receipts/Revenues										
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
13	1000	7,394,514	864,793	0	58,604	219,681	0	152,940	162,676	250,000	
14	2000	3,289,305	0	0	0	171,412	0	0	553,780	0	
15	3000	97,954	0	0	0	12,408	0	0	0	0	
16	4000	550,782	0	0	740,000	0	0	0	0	0	
17	5000	0	0	0	0	0	0	0	0	0	
18	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ⁵										
20	4180	11,332,565	864,793	0	798,604	403,501	0	152,940	816,456	250,000	
21	Total Disbursements/Expenditures										
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures										
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)										
25	PERMANENT TRANSFER FROM VARIOUS FUNDS										
26	7110										
27	7110										
28	7120										
29	7130										
30	7140										
31	7150		0								
32	7160		0								
33	7170										
34	SALE OF BONDS (7200)										
35	7210										
36	7220										
37	7230										
38	7300										
39	7400										
40	7500										
41	7600										
42	7700										
43	7800										
44	7900										
45	7990	0	0	0	0	0	0	0	0	0	
46	Total Other Sources of Funds ⁸										

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	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and	8170										
56	Int Proceeds to Debt Service Fund											
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 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, 2023		(205,804)	35,592	0	(328,175)	(11,719)	0	2,083,101	(241,380)	346,457	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022		0	0	0	0	0	0	0	0	0	0
83	RECEIPTS/REVENUES (For Student Activity Funds)		0	0	0	0	0	0	0	0	0	0
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0	0	0	0	0	0	0	0	0	0
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)		0	0	0	0	0	0	0	0	0	0
86	Total Student Activity Direct Disbursements/Expenditures	1999	0	0	0	0	0	0	0	0	0	0
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		0	0	0	0	0	0	0	0	0	0
89												
90												

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on ESRev 6-11 and ESExp 12-20 tabs.	Acct #										
2	Description: Enter Whole Numbers Only											
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2022		(424,584)	170,875	0	(247,255)	(36,519)	0	1,950,161	(148,447)	455,630	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	4,975,443	679,510	0	312,861	428,301	0	152,940	723,523	140,827	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	4,058,133	50,000	0	404,823	0	0	0	0	0	
96	FEDERAL SOURCES	4000	2,517,769	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ¹		11,551,345	729,510	0	717,684	428,301	0	152,940	723,523	140,827	
98	Receipts/Revenues for "On Behalf" Payments ²	3988	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		11,551,345	729,510	0	717,684	428,301	0	152,940	723,523	140,827	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	7,394,514	864,793	0	38,504	219,681	0	0	162,676	0	
102	SUPPORT SERVICES	2000	3,289,305	0	0	0	171,412	0	0	653,780	250,000	
103	COMMUNITY SERVICES	3000	97,984	0	0	0	12,408	0	0	0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	550,782	0	0	740,000	0	0	0	0	0	
105	DEBT SERVICES	5000	0	0	0	0	0	0	0	0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures ³		11,332,565	864,793	0	798,504	403,501	0	0	816,456	250,000	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		11,332,565	864,793	0	798,504	403,501	0	0	816,456	250,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		218,780	(135,283)	0	(80,920)	24,800	0	152,940	(92,933)	(109,173)	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0	
113	Total Other Sources/Uses of Funds ⁴		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0	
116	Total Other Uses of Funds ⁵		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023		[205,804]	35,592	0	(328,175)	(11,719)	0	2,089,101	(241,380)	346,457	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
120			(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
121		Acct #										
122	Object Name											
123	Salaries	100	7,885,453	105,000	0	0	0	0	0	398,934	0	8,383,387
124	Employee Benefits	200	1,495,848	6,563	0	0	403,501	0	0	90,951	0	1,995,973
125	Purchased Services	300	1,119,387	173,277	0	798,604	0	0	0	316,561	250,000	2,557,829
126	Supplies & Materials	400	316,391	575,953	0	0	0	0	0	10,000	0	902,244
127	Capital Outlay	500	85,502	0	0	0	0	0	0	0	0	85,502
128	Other Objects	600	459,984	0	0	0	0	0	0	0	0	459,984
130	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
131	Termination Benefits	800	0	0	0	0	0	0	0	0	0	0
132	Total Expenditures		11,332,565	864,793	0	798,504	403,501	0	0	816,456	250,000	14,465,919

SUMMARY OF CASH TRANSACTIONS

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
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of July 1, 2022		1,216	170,875	0	585	89,481	0	981,161	553	455,630
Total Direct Receipts & Other Sources ⁸		11,551,345	729,510	0	717,684	428,301	0	152,940	723,523	140,827
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411				168,335				92,380	
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	168,335	0	0	0	92,380	0
Total Direct Receipts, Other Sources, & Other Receipts		11,551,345	729,510	0	886,019	428,301	0	152,940	815,903	140,827
Total Amount Available		11,552,561	900,385	0	886,604	517,782	0	1,134,101	816,456	596,457
Total Direct Disbursements & Other Uses ⁹		11,332,565	864,793	0	798,604	403,501	0	0	816,456	250,000
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							260,715		
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	260,715	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		11,332,565	864,793	0	798,604	403,501	0	260,715	816,456	250,000
ENDING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of June 30, 2023		219,996	35,592	0	88,000	114,281	0	873,386	0	346,457
Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2022		0								
Total Direct Receipts & Other Sources ⁸		0								
Total Amount Available		0								
Total Direct Disbursements & Other Uses ⁹		0								
Activity Funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2023		0								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of July 1, 2022		1,216	170,875	0	585	89,481	0	981,161	553	455,630
Total Direct Receipts & Other Sources ⁸		11,551,345	729,510	0	717,684	428,301	0	152,940	723,523	140,827
Total Other Receipts					168,335				92,380	
Total Direct Receipts, Other Sources, & Other Receipts		11,551,345	729,510	0	886,019	428,301	0	152,940	815,903	140,827
Total Amount Available		11,552,561	900,385	0	886,604	517,782	0	1,134,101	816,456	596,457
Total Direct Disbursements & Other Uses ⁹		11,332,565	864,793	0	798,604	403,501	0	260,715	816,456	250,000
Total Other Disbursements										
Total Direct Disbursements, Other Uses, & Other Disbursements		11,332,565	864,793	0	798,604	403,501	0	260,715	816,456	250,000
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2023		219,996	35,592	0	88,000	114,281	0	873,386	0	346,457

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L	
	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)	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
5	Designated Purposes Levies ¹¹ (1110-1190)	-	4,090,855	651,410		312,677	409,346		130,282	722,023	130,282	
6	Leasing Purposes Levy ¹²	1130	130,282									
7	Special Education Purposes Levy	1140	52,113									
8	FICA and Medicare Only Levies	1150										
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190	4,273,250	651,410	0	312,677	409,346	0	130,282	722,023	130,282	
12	Total Ad Valorem Taxes Levied by District											
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210	6,279									
15	Payments from Local Housing Authority	1220										
16	Corporate Personal Property Replacement Taxes ¹³	1230	217,891				15,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	17,000									
18	Total Payments in Lieu of Taxes		241,170	0	0	0	15,000	0	0	0	0	
19	TUITION											
20	Regular Tuition from Pupils or Parents (In State)	1311										
21	Regular Tuition from Other Districts (In State)	1312										
22	Regular Tuition from Other Sources (In State)	1313										
23	Regular Tuition from Other Sources (Out of State)	1314										
24	Summer School Tuition from Pupils or Parents (In State)	1321										
25	Summer School Tuition from Other Districts (In State)	1322										
26	Summer School Tuition from Other Sources (In State)	1323										
27	Summer School Tuition from Other Sources (Out of State)	1324										
28	CTE Tuition from Pupils or Parents (In State)	1331										
29	CTE Tuition from Other Districts (In State)	1332										
30	CTE Tuition from Other Sources (In State)	1333										
31	CTE Tuition from Other Sources (Out of State)	1334										
32	Special Education Tuition from Pupils or Parents (In State)	1341										
33	Special Education Tuition from Other Districts (In State)	1342										
34	Special Education Tuition from Other Sources (In State)	1343	77,260									
35	Special Education Tuition from Other Sources (Out of State)	1344										
36	Adult Tuition from Pupils or Parents (In State)	1351										
37	Adult Tuition from Other Districts (In State)	1352										
38	Adult Tuition from Other Sources (In State)	1353										
39	Adult Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		77,260									
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1411										
43	Regular Transportation Fees from Other Districts (In State)	1412										
44	Regular Transportation Fees from Other Sources (In State)	1413										
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415										
46	Regular Transportation Fees from Other Sources (Out of State)	1416										
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
48	Summer School Transportation Fees from Other Districts (In State)	1422										
49	Summer School Transportation Fees from Other Sources (In State)	1423										
50	Summer School Transportation Fees from Other Sources (Out of State)	1424										
51	CTE Transportation Fees from Pupils or Parents (In State)	1431										
52	CTE Transportation Fees from Other Districts (In State)	1432										
53	CTE Transportation Fees from Other Sources (In State)	1433										
54	CTE Transportation Fees from Other Sources (Out of State)	1434										

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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)
1											
2											
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	23,692	7,300		184	3,955		22,658	1,500	10,545
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		23,692	7,300	0	184	3,955	0	22,658	1,500	10,545
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	135,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,444								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		137,444								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	5,000								
78	Admissions - Other	1719									
79	Fees	1720	32,290								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	14,900								
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		52,190		0						
84	Total District/School Activity Income (with Student Activity Funds 1799)		52,190								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	40,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821	400								
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		40,400								

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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)
2	OTHER REVENUE FROM LOCAL SOURCES	1900									
96	Rentals	1910		800							
97	Contributions and Donations from Private Sources	1920	37								
98	Impact Fees from Municipal or County Governments	1930									
99	Services Provided Other Districts	1940									
100	Refund of Prior Years' Expenditures	1950									
101	Payments of Surplus Moneys from TIF Districts	1960									
102	Drivers' Education Fees	1970									
103	Proceeds from Vendors' Contracts	1980	0								
104	School Facility Occupation Tax Proceeds	1983									
105	Payment from Other Districts	1991									
106	Sale of Vocational Projects	1992									
107	Other Local Fees (Describe & Itemize)	1993	130,000								
108	Other Local Revenues (Describe & Itemize)	1999		20,000							
109	Total Other Revenues from Local Sources		130,037	20,800							
110	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,975,443	679,510		312,861	428,301	0	152,940	723,523	140,827
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		4,975,443								
112	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113	Flow-Through Revenue from State Sources	2100									
114	Flow-Through Revenue from Federal Sources	2200									
115	Other Flow-Through Revenue (Describe & Itemize)	2300									
116	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0								
117	RECEIPTS/REVENUES FROM STATE SOURCES (9000)										
118	UNRESTRICTED GRANTS-IN-AID (9001-9099)										
119	Evidence Based Funding Formula (Section 18-8.15)	9001	3,717,925								
120	Recognition Incentives (Accounts 9005-9021)	9005									
121	Fast Growth District Grants	9099									
122	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)			50,000							
123	Total Unrestricted Grants-In-Aid		3,717,925	50,000							
124	RESTRICTED GRANTS-IN-AID (9100-9900)										
125	SPECIAL EDUCATION										
126	Special Education - Private Facility Tuition	9100	23,060								
127	Special Education - Funding for Children Requiring Sp Ed Services	9105									
128	Special Education - Personnel	9110									
129	Special Education - Orphanage - Individual	9120	98,103								
130	Special Education - Summer School	9130									
131	Special Education - Other (Describe & Itemize)	9145									
132	Special Education - Other (Describe & Itemize)	9199	121,163	0							
133	Total Special Education		222,326								
134	CAREER AND TECHNICAL EDUCATION (CTE)										
135	CTE - Technical Education - Tech Prep	9200									
136	CTE - Secondary Program Improvement (CTEI)	9220									
137	CTE - WECEP	9225									
138	CTE - Agriculture Education	9235									
139	CTE - Instructor Practicum	9240									
140	CTE - Student Organizations	9270									
141	CTE - Other (Describe & Itemize)	9299	0								
142	Total Career and Technical Education		0								

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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)
1											
2											
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3905									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3910									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3960	14,712								
149	School Breakfast Initiative	3965									
150	Driver Education	3970									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				201,205					
155	Transportation - Special Education	3510				203,618					
156	Transportation - Other (Describe & Itemize)	3599				404,823					
157	Total Transportation		0								
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3650									
160	Traut Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	203,333								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,000								
171	Total Restricted Grants-In-Aid		340,208	0	0	404,823	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	4,058,133	50,000	0	404,823	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001	18,373								
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		18,373	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (40045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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)
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	563,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	244,111								
196	Summer Food Service Admin/Program	4225	1,024								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		808,135				0				
201	TITLE I										
202	Title I - Low Income	4300	285,990								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		285,990	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0							
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600	10,955								
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	269,582								
216	Federal Special Education - IDEA Room & Board	4625									
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		280,537	0							
220	CTE - PERKINS										
221	CTE - Perkins Title III Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0							
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1002g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology - Formula	4860									
234	ARRA - Title IID - Technology - Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870									

ESTIMATED RECEIPTS/REVENUES

	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											
2											
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds - VI	4876									
250	Other ARRA Funds - VII	4877									
251	Other ARRA Funds - IX	4878									
252	Other ARRA Funds - X	4879									
253	Other ARRA Funds - Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Instruction for English Learners & Immigrant Students	4905									
258	Title III - English Language Acquisition	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	45,699								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medical Matching Funds - Administrative Outreach	4991	28,035								
266	Medical Matching Funds - Fee-For-Service Program	4992	50,000								
267	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	1,000,000								
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,499,396	0	0	0	0	0	0	0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,517,769	0	0	0	0	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		11,551,345	729,510	0	717,684	428,301	0	152,940	723,523	140,827
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		11,551,345								

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	3,739,591	651,676	149,413	183,307	0	6,358	0	0	4,730,345
6	Tuition Payment to Charter Schools	1115									
7	Pre-K Programs	1125	174,200	30,648		4,000					208,848
8	Special Education Programs (Functions 1200 - 1220)	1200	1,509,032	284,630		4,900					1,798,562
9	Special Education Programs Pre-K	1225									
10	Remedial and Supplemental Programs K-12	1250	400,129	113,815		1,000					514,944
11	Remedial and Supplemental Programs Pre-K	1275									
12	Adult/Continuing Education Programs	1300									
13	CTE Programs	1400									
14	Interscholastic Programs	1500	63,500	1,000	11,400	6,500		770			83,170
15	Summer School Programs	1600									
16	Gifted Programs	1650									
17	Driver's Education Programs	1700									
18	Bilingual Programs	1800									
19	Tuant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									
21	Regular K-12 Programs Private Tuition	1911									
22	Special Education Programs K-12 Private Tuition	1912						58,645			58,645
23	Special Education Programs Pre-K Tuition	1913									
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
26	Adult/Continuing Education Programs Private Tuition	1916									
27	CTE Programs Private Tuition	1917									
28	Interscholastic Programs Private Tuition	1918									
29	Summer School Programs Private Tuition	1919									
30	Gifted Programs Private Tuition	1920									
31	Bilingual Programs Private Tuition	1921									
32	Tuant Alternative/Out Ed Programs Private Tuition	1922									
33	Student Activity Fund Expenditures	1999									
34	Total Instruction ⁴⁴ (Without Student Activity Funds 1999)	1000	5,886,452	1,081,769	160,813	199,707	0	65,773	0	0	7,394,514
35	Total Instruction ⁴⁴ (With Student Activity Funds 1999)	1000	5,886,452	1,081,769	160,813	199,707	0	65,773	0	0	7,394,514
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	132,650	25,481	4,800	440					163,371
39	Guidance Services	2120									
40	Health Services	2130	73,685	19,440	107,000	1,928	2				202,055
41	Psychological Services	2140	81,000	21,689		300					102,989
42	Speech Pathology & Audiology Services	2150	316,100	59,725		660					376,485
43	Other Support Services - Pupils (Describe & Itemize)	2190									
44	Total Support Services - Pupil	2100	603,435	126,335	111,800	3,328	2	0	0	0	844,900
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	145,300	37,266	78,906	13,000					274,472
47	Educational Media Services	2220	30,000	1,000	150	80,470	85,500	3,570			200,690
48	Assessment & Testing	2230			8,610	2,270					10,880
49	Total Support Services - Instructional Staff	2200	175,300	38,266	87,666	95,740	85,500	3,570	0	0	486,042
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	2,400		32,686	4,200		4,300			43,586
52	Executive Administration Services	2320	142,384	28,915	1,992	100		1,000			174,391
53	Special Area Administration Services	2330	19,850	5,127							24,977
54	Tort/Immunity Services	2364	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	164,634	34,042	34,678	4,300	0	5,300	0	0	242,954

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
56	Support Services - School Administration	2400									463,231
57	Office of the Principal Services	2410	359,200	84,086	16,920	656		2,369			5,907
58	Other Support Services - School Administration (Describe & Itemize)	2490			5,907						
59	Total Support Services - School Administration	2400	359,200	84,086	22,827	656	0	2,369	0	0	469,138
60	Support Services - Business	2500									0
61	Direction of Business Support Services	2510									185,725
62	Fiscal Services	2520	130,830	25,733	17,153	1,179		10,830			393,873
63	Operation & Maintenance of Plant Services	2540	296,000	97,873							0
64	Pupil Transportation Services	2550									535,849
65	Food Services	2560	151,550	7,730	375,187	1,382					0
66	Internal Services	2570									1,115,447
67	Total Support Services - Business	2500	578,380	131,336	392,340	2,561	0	10,830	0	0	1,115,447
68	Support Services - Central	2600									0
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									130,824
71	Information Services	2630	1		130,293	200		330			0
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	1	0	130,293	200	0	330	0	0	130,824
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	1,880,950	414,065	779,604	106,785	85,502	22,395	0	0	3,289,305
77	COMMUNITY SERVICES (ED)	3000	88,051	14		9,899					97,964
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									0
80	Payments for Regular Programs	4110			176,150						176,150
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									2,820
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									178,970
86	Total Payments to Other Dist & Govt Units (In-State)	4100						0			25,000
87	Payments for Regular Programs - Tuition	4210						25,000			346,812
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									0
91	Payments for Community College Programs - Tuition	4270									0
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						371,812			371,812
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
102	Total Payments to Other Dist & Govt Units - Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			178,970			371,812			550,782

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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
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						0			
112	Total Debt Service - Interest on Short-Term Debt	5100									
113	Debt Service - Interest on Long-Term Debt	5200									
114	Total Debt Service	5000									
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		7,855,453	1,495,848	1,119,387	316,391	85,502	459,984	0	0	11,332,565
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		7,855,453	1,495,848	1,119,387	316,391	85,502	459,984	0	0	11,332,565
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										218,780
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										218,780
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)	2000									
122	SUPPORT SERVICES (O&M)	2100									
123	Support Services - Pupil	2190									
124	Other Support Services - Pupils (Describe & Itemize)	2500									
125	Support Services - Business	2510									
126	Direction of Business Support Services	2530									
127	Facilities Acquisition & Construction Services	2540	109,000	6,663	173,277	575,853					864,793
128	Operation & Maintenance of Plant Services	2550									
129	Pupil Transportation Services	2560									
130	Food Services	2580									
131	Total Support Services - Business	2900	109,000	6,663	173,277	575,853	0	0	0	0	864,793
132	Other Support Services - Misc. (Describe & Itemize)	2000									
133	Total Support Services	2000	109,000	6,663	173,277	575,853	0	0	0	0	864,793
134	COMMUNITY SERVICES (O&M)	3000									
135	PAYMENTS TO OTHER DIST. & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4120									
138	Payments for Special Education Programs	4140									
139	Payments for CTE Program	4190									
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4100			0						
141	Total Payments to Other Dist. & Govt Units (In-State)	4000			0						
142	Payments to Other Dist & Govt Units (Out of State)	4400									
143	Total Payments to Other Dist. & Govt Unit	5000			0						
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5130									
148	Corporate Personal Prop Repl Tax Anticipated Notes	5140									
149	State Aid Anticipation Certificates	5150									
150	Other Interest on Short-Term Debt (Describe & Itemize)	5100									
151	Total Debt Service - Interest on Short-Term Debt	5200									
152	Debt Service - Interest on Long-Term Debt	5000									
153	Total Debt Service	6000									
154	PROVISION FOR CONTINGENCIES (O&M)										
155	Total Direct Disbursements/Expenditures		109,000	6,663	173,277	575,853	0	0	0	0	864,793
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(135,283)
157											

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									
162	Payments for Special Education Programs	4120									
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4150									
164	Total Payments to Other Dist & Govt Units (In-State)	4000									
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									
168	Tax Anticipation Notes	5120									
169	Corporate Personal Prop Rep Tax Anticipation Notes	5130									
170	State Aid Anticipation Certificates	5140									
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
172	Total Debt Service - Interest On Short-Term Debt	5100									
173	Debt Service - Interest on Long-Term Debt	5200									
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
175	Debt Service - Other (Describe & Itemize)	5400									
176	Total Debt Service	5000									
177	PROVISION FOR CONTINGENCIES (DS)	6000									
178	Total Direct Disbursements/Expenditures										
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
180											
181	40 - TRANSPORTATION FUND (TR)	2000									
182	SUPPORT SERVICES (TR)	2100									
183	Support Services - Pupils	2190									
184	Other Support Services - Pupils (Describe & Itemize)										
185	Support Services - Business	2550			58,604						58,604
186	Pupil Transportation Services	2900									
187	Other Support Services - Business (Describe & Itemize)	2000			58,604						58,604
188	Total Support Services	3000									
189	COMMUNITY SERVICES (TR)	4000									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4100									
191	Payments to Other Dist & Govt Units (In-State)	4110			490,000						490,000
192	Payments for Regular Program	4120			250,000						250,000
193	Payments for Special Education Programs	4130									
194	Payments for Adult/Continuing Education Programs	4140									
195	Payments for CTE Programs	4170									
196	Payments for Community College Programs	4190									
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4100			740,000						740,000
198	Total Payments to Other Dist & Govt Units (In-State)	4000									
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4000									
200	Total Payments to Other Dist & Govt Units	5000									
201	DEBT SERVICE (TR)	5100									
202	Debt Service - Interest on Short-Term Debt	5110									
203	Tax Anticipation Warrants	5120									
204	Tax Anticipation Notes	5130									
205	Corporate Personal Prop Rep Tax Anticipation Notes	5140									
206	State Aid Anticipation Certificates	5150									
207	Other Interest on Short-Term Debt (Describe & Itemize)	5100									
208	Total Debt Service - Interest On Short-Term Debt	5200									
209	Debt Service - Interest on Long-Term Debt										

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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	Debt Service - Payments of Principal on Long-Term Debt ⁴⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
210	Debt Service - Other (Describe & Itemize)	5400									0
211	Total Debt Service	5000									0
212	PROVISION FOR CONTINGENCIES (TR)	6000									0
213	Total Direct Disbursements/Expenditures		0	0	798,604	0	0	0	0	0	798,604
214	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(80,920)
215											
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									63,976
219	Regular Program	1100		63,926							9,324
220	Pre-K Programs	1125		9,324							97,571
221	Special Education Programs (Functions 1200-1220)	1200		97,571							0
222	Special Education Programs Pre-K	1225									46,335
223	Remedial and Supplemental Programs K-12	1250		46,335							0
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									2,525
227	Interscholastic Programs	1500		2,525							0
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800									0
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		219,681							219,681
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									4,319
236	Attendance & Social Work Services	2110		4,319							0
237	Guidance Services	2120									9,096
238	Health Services	2130		9,096							1,070
239	Psychological Services	2140		1,070							4,362
240	Speech Pathology & Audiology Services	2150		4,362							1,634
241	Other Support Services - Pupils (Describe & Itemize)	2190		1,634							20,481
242	Total Support Services - Pupil	2100		20,481							7,628
243	Support Services - Instructional Staff	2200									0
244	Improvement of Instruction Services	2210		7,628							0
245	Educational Media Services	2220									448
246	Assessment & Testing	2230		2,592							2,688
247	Total Support Services - Instructional Staff	2200		7,628							0
248	Support Services - General Administration	2300									448
249	Board of Education Services	2310		448							2,592
250	Executive Administration Services	2320		2,592							2,688
251	Special Area Administrative Services	2330		2,688							0
252	Claims Paid from Self Insurance Fund	2351									3,308
253	Risk Management and Claims Services Payments	2365		3,308							0
254	Total Support Services - General Administration	2300		20,427							20,427
255	Support Services - School Administration	2400									0
256	Office of the Principal Services	2410		20,427							0
257	Other Support Services - School Administration (Describe & Itemize)	2490		20,427							20,427
258	Total Support Services - School Administration	2400		20,427							20,427

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									
261	Fiscal Services	2520		21,335							21,335
262	Facilities Acquisition & Construction Services	2530		73,063							73,063
263	Operation & Maintenance of Plant Service	2540									
264	Pupil Transportation Services	2550		25,170							25,170
265	Food Services	2560									
266	Internal Services	2570		119,568							119,568
267	Total Support Services - Business	2500									
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									
270	Planning, Research, Development & Evaluation Services	2620									
271	Information Services	2630									
272	Staff Services	2640									
273	Data Processing Services	2660									
274	Total Support Services - Central	2600		0							
275	Other Support Services - Misc. (Describe & Itemize)	2900									
276	Total Support Services	2000		171,412							171,412
277	COMMUNITY SERVICES (MR/SS)	3000									
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									
280	Payments for Special Education Programs	4120									
281	Payments for CTE Programs	4140									
282	Total Payments to Other Dist & Govt Units	4000		0							
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									
286	Tax Anticipation Notes	5120									
287	Corporate Personal Prop Real Tax Anticipation Notes	5130									
288	State Aid Anticipation Certificates	5140									
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
290	Total Debt Service	5000									
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
292	Total Direct Disbursements/Expenditures			403,501							403,501
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
294											
295	60 - CAPITAL PROJECTS (CP)	2000									
296	SUPPORT SERVICES (CP)										
297	Support Services - Business	2530									
298	Facilities Acquisition & Construction Services	2530									
299	Other Support Services - Business (Describe & Itemize)	2900									
300	Total Support Services	2000		0	0	0	0	0	0		0
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									
304	Payment for Special Education Programs	4120									
305	Payment for CTE Programs	4140									
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4150									
307	Total Payments to Other Districts & Govt Units	4000									
308	PROVISION FOR CONTINGENCIES (CP)	6000									
309	Total Direct Disbursements/Expenditures			0	0	0	0	0	0		0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	48,200	10,683	0	0	0	0	0	0	58,883
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125		2							2
319	Special Education Programs (Functions 1200 - 1220)	1200	38,918	7,312							46,230
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250	43,731	13,830							57,561
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Tuants-Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs - Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	130,849	31,827	0	0	0	0	0	0	162,676
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									74,483
347	Attendance & Social Work Services	2110	61,071	13,412							0
348	Guidance Services	2120									0
349	Health Services	2130	18,314	4,756							23,070
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190	7,700	2,837							10,537
353	Total Support Services - Pupil	2100	87,085	21,005	0	0	0	0	0	0	108,090
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									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
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330			17,640						17,640
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			174,825						174,825
365	Total Support Services - General Administration	2300	0	0	192,465	0	0	0	0	0	192,465

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	118,000	31,570							149,570
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	118,000	31,570	0	0	0	0	0	0	149,570
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510			30,877						30,877
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530				10,000					10,000
374	Operation & Maintenance of Plant Services	2540	63,000	6,559	47,919						117,478
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	63,000	6,559	78,796	10,000	0	0	0	0	158,355
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2690			45,300						45,300
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	45,300	0	0	0	0	0	45,300
386	Other Support Services - Misc. (Describe & Itemize)	2900									0
387	Total Support Services	2000	268,085	59,134	316,561	10,000	0	0	0	0	653,780
388	COMMUNITY SERVICES (TF)	3000									
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
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0						0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										0
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0						0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	B	C	D	E	F	G	H	I	J	K	L	
												(100) Salaries
2	Description: Enter Whole Numbers Only	Func#										
427	PROVISION FOR CONTINGENCIES (FP)	6000										
428	Total Direct Disbursements/Expenditures		398,934	90,961	316,561	10,000	0	0	0	0	0	816,456
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(92,933)
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000										
432	SUPPORT SERVICES (FP&S)	2500										0
433	Support Services - Business	2530										250,000
434	Facilities Acquisition & Construction Services	2540			250,000							250,000
435	Operation & Maintenance of Plant Service	2500	0	0	250,000	0	0	0	0			0
436	Total Support Services - Business	2900	0	0	250,000	0	0	0	0			250,000
437	Other Support Services - Misc. (Describe & Itemize)	2000										
438	Total Support Services	4000										
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)											
440	Payments to Regular Programs	4110										0
441	Payments to Special Education Programs	4120										0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190										0
443	Total Payments to Other Districts & Govt Units (FP&S)	4000										0
444	DEBT SERVICE (FP&S)	5000										
445	Debt Service - Interest on Short-Term Debt	5100										0
446	Tax Anticipation Warrants	5110										0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
448	Total Debt Service - Interest on Short-Term Debt	5100										0
449	Debt Service - Interest on Long-Term Debt	5200										0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300										0
451	Total Debt Service	5000										0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000										
453	Total Direct Disbursements/Expenditures		0	0	250,000	0	0	0	0	0	0	250,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(109,173)

A	B	C	D	E	F	G
DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)						
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2	Direct Revenues	11,551,345	729,510	717,684	152,940	13,151,479
3	Direct Expenditures	11,332,565	864,793	798,604		12,995,962
4	Difference	218,780	(135,283)	(80,920)	152,940	155,517
5	Estimated Fund Balance - June 30, 2023	(205,804)	35,592	(328,175)	2,083,101	1,584,714
7	Balanced budget; no Deficit Reduction Plan is required.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2022-2023 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).					
9	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.					
11	Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2021-2022 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
14						
15						

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

A	B	C	D E F G H I J K L									
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
DEFICIT REDUCTION PLAN												
ESTIMATED BUDGET FY2022-2023												
ESTIMATED BUDGET FY2023-2024												
1	*School Districts Only											
2	5008215002											
3	District Number											
4	Whiteside SD 115											
5	District Name											
6	ESTIMATED BEGINNING FUND BALANCE											
7	<i>(Must equal prior Ending Fund Balance)</i>											
8	RECEIPTS/REVENUES	1000	(425,594)	170,875	(747,255)	1,950,161	1,429,197	(328,175)	35,592	(205,804)	2,083,101	1,584,714
9	LOCAL SOURCES		4,975,443	679,510	312,893	152,940	6,120,784					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
11	STATE SOURCES	3000	4,058,133	50,000	404,823	0	4,512,956					0
12	FEDERAL SOURCES	4000	2,517,769	0	0	0	2,517,769					0
13	Total Receipts/Revenues		11,552,345	729,380	717,716	152,940	13,151,478					0
14	DISBURSEMENTS/EXPENDITURES											
15	INSTRUCTION	1500	7,394,514	864,793	58,604		7,394,514					0
16	SUPPORT SERVICES	3000	3,289,305	97,954	0		4,312,702					0
17	COMMUNITY SERVICES	3000	97,954	0	0		97,954					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	550,782	0	740,000		1,290,782					0
19	DEBT SERVICES	5000	0	0	0		0					0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0
21	Total Disbursements/Expenditures		11,332,555	864,793	728,604		12,925,952					0
22	Excess of Receipts/Revenue Over (Under) Disbursements/Expenditures		219,790	(135,413)	(110,888)	(152,940)	1,825,526					0
23	OTHER SOURCES/USES OF FUNDS		0	0	0		0					0
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		(205,804)	35,592	(328,175)	2,083,101	1,584,714	(205,804)	35,592	(328,175)	2,083,101	1,584,714

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

A	B	M	N	O	P	ESTIMATED BUDGET FY2024-2025				ESTIMATED BUDGET FY2025-2026				V	
						Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund		Working Cash Fund
1	School Districts Only														
2	5002215002														
3	District Number														
4	District Name														
5	Whiteside SD 115														
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)														
7	RECEIPTS/REVENUES	305,804	35,592	(328,175)	2,083,101	1,584,714	2,083,101	35,592	(328,175)	2,083,101	1,584,714				
8	LOCAL SOURCES														
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT														
10	STATE SOURCES														
11	FEDERAL SOURCES														
12	Total Receipts/Revenues	305,804	35,592	(328,175)	2,083,101	1,584,714	2,083,101	35,592	(328,175)	2,083,101	1,584,714				
13	DISBURSEMENTS/EXPENDITURES														
14	INSTRUCTION														
15	SUPPORT SERVICES														
16	COMMUNITY SERVICES														
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS														
18	DEBT SERVICES														
19	PROVISION FOR CONTINGENCIES														
20	Total Disbursements/Expenditures														
21	Excess of Receipts/Revenue Over (Under) Disbursements/Expenditures														
22	OTHER SOURCES/USES OF FUNDS														
23	OTHER SOURCES OF FUNDS (7000)														
24	OTHER USES OF FUNDS (8000)														
25	TOTAL OTHER SOURCES/USES OF FUNDS														
26	ESTIMATED ENDING FUND BALANCE	305,804	35,592	(328,175)	2,083,101	1,584,714	2,083,101	35,592	(328,175)	2,083,101	1,584,714				
27															

A		B	W	X	Y	Z
1 *School Districts Only						
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*School Districts Only						
5082215002						
Whiteside SD 115						
ESTIMATED BEGINNING FUND BALANCE						
RECEIPTS/REVENUES						
LOCAL SOURCES						
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						
STATE SOURCES						
FEDERAL SOURCES						
Total Receipts/Revenues						
DISBURSEMENTS/EXPENDITURES						
INSTRUCTION						
SUPPORT SERVICES						
COMMUNITY SERVICES						
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						
DEBT SERVICES						
PROVISION FOR CONTINGENCIES						
Total Disbursements/Expenditures						
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures						
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						
OTHER USES OF FUNDS (8000)						
TOTAL OTHER SOURCES/USES OF FUNDS						
ESTIMATED ENDING FUND BALANCE						

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2022-2023
through Fiscal Year 2025-2026

Whiteside SD 115 50082115002

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:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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) (Do not type full district name manually.)	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 2022 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 2022 (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, 2022 (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, 2023 (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/expenditure use.	OK

End of Balancing