

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *

July 1, 2024 - June 30, 2025

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? Yes

Date of Amended Budget: 05/15/2025
(MM/DD/YY)

District Name: Whiteside SD 115

District RCDT No: 50082115002

Balanced budget; no Deficit Reduction Plan is required.

If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 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, 2024 and ending June 30, 2025.

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 16th day of June, 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, 2024 and ending June 30, 2025.

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 16th day of June, 2025 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Rod Euchner	
Jeremy Bochantin	
Angela Dickerson	
Christine Mitchell-Endsley	
Derek Houston	
Nancy Sanchez	
Hamze Fares	

* Based on the 23 Illinois Administrative Code-Part 100 and in conformity 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.

	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												
2	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2024		831,298	159,816	0	(361,526)	(68,081)	2,035,861	2,351,145	(242,606)	608,498	
3	RECEIPTS/REVENUES (without Student Activity Funds)											
4	LOCAL SOURCES	1000	5,720,670	778,556	1,377,331	364,800	444,429	340,000	231,375	932,205	173,375	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000										
6	ANOTHER DISTRICT	3000	0	0		0	0	0	0	0	0	
7	STATE SOURCES	4000	5,070,577	0	0	450,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	2,374,383	1,029,462	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues *		13,165,630	1,808,018	1,377,331	814,800	444,429	340,000	231,375	932,205	173,375	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		13,165,630	1,808,018	1,377,331	814,800	444,429	340,000	231,375	932,205	173,375	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	7,842,967				242,221			150,590		
14	SUPPORT SERVICES	2000	3,656,100	1,812,177		82,604	213,655	11,673,833		695,828	10,000	
15	COMMUNITY SERVICES	3000	113,513	0		0	12,000			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	793,052	0	0	988,800	0	0		26,000	0	
17	DEBT SERVICES	5000	0	0	1,867,322		0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833		872,418	10,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833		872,418	10,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		759,998	(4,159)	(489,991)	(256,604)	(23,447)	(11,333,833)	231,375	59,787	163,375	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220			1,119,704			10,674,833				
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere ⁸	7990										
46	Total Other Sources of Funds		0	0	1,119,704	0	0	10,674,833	0	0	0	

	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												
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
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	8170										
57	Int Proceeds to Debt Service Fund											
58	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
60	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
62	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
64	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on SBE Loans	8910										
79	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	1,119,704	0	0	10,674,833	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		1,591,296	155,657	629,713	(618,130)	(91,528)	1,376,861	2,582,520	(182,819)	771,873	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024		0									
83	RECEIPTS/REVENUES (For Student Activity Funds)											
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
86	Total Student Activity Direct Disbursements/Expenditures	1999	0									
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		0									
89												
90												

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										
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024											
			831,298	159,816	0	(361,526)	(68,081)	2,035,861	2,351,145	(242,606)	608,498	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES											
		1000	5,720,670	778,556	1,377,331	364,800	444,429	340,000	231,375	932,205	173,375	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT											
		2000	0	0		0	0					
95	STATE SOURCES											
		3000	5,070,577	0	0	450,000	0	0	0	0	0	
96	FEDERAL SOURCES											
		4000	2,374,383	1,029,462	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues *											
			13,165,630	1,808,018	1,377,331	814,800	444,429	340,000	231,375	932,205	173,375	
98	Receipts/Revenues for "On Behalf" Payments ²											
		3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues											
			13,165,630	1,808,018	1,377,331	814,800	444,429	340,000	231,375	932,205	173,375	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION											
		1000	7,842,967			82,604	242,221			150,590		
102	SUPPORT SERVICES											
		2000	3,656,100	1,812,177			213,655	11,673,833		695,828	10,000	
103	COMMUNITY SERVICES											
		3000	113,513	0		0	12,000			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS											
		4000	793,052	0	0	988,800	0	0		26,000	0	
105	DEBT SERVICES											
		5000	0	0	1,867,322	0	0	0		0	0	
106	PROVISION FOR CONTINGENCIES											
		6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹											
			12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833		872,418	10,000	
108	Disbursements/Expenditures for "On Behalf" Payments ²											
		4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures											
			12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833		872,418	10,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures											
			759,998	(4,159)	(489,991)	(256,604)	(23,447)	(11,333,833)	231,375	59,787	163,375	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
			0	0	1,119,704	0	0	10,674,833	0	0	0	
113	Total Other Sources of Funds ⁸											
114	OTHER USES OF FUNDS (8000)											
			0	0	0	0	0	0	0	0	0	
116	Total Other Uses of Funds ⁹											
			0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund											
			0	0	1,119,704	0	0	10,674,833	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025											
			1,591,296	155,657	629,713	(618,130)	(91,528)	1,376,861	2,582,520	(182,819)	771,873	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
120												
121												
122												
123	Object Name											
124	Salaries											
		100	8,193,715	136,000		0		0		396,850	0	8,726,565
125	Employee Benefits											
		200	1,743,271	8,015		0	467,876	0		100,317	0	2,319,479
126	Purchased Services											
		300	1,268,529	1,169,162	0	1,071,404		0		363,251	10,000	3,882,346
127	Supplies & Materials											
		400	474,528	499,000						12,000	0	985,528
128	Capital Outlay											
		500	2,572	0		0		11,673,833		0	0	11,676,405
129	Other Objects											
		600	723,017	0	1,867,322	0	0	0		0	0	2,590,339
130	Non-Capitalized Equipment											
		700	0	0	0	0	0	0		0	0	0
131	Termination Benefits											
		800	0	0		0				0	0	0
132	Total Expenditures											
			12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833		872,418	10,000	30,180,662

	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											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7										
4	as of July 1, 2024		831,098	159,816	0	474	88,919	2,035,861	1,587,145	2,394	608,498
5	Total Direct Receipts & Other Sources ⁸		13,165,630	1,808,018	2,497,035	814,800	444,429	11,014,833	231,375	932,205	173,375
6	OTHER RECEIPTS										
7	Interfund Loans Payable (Loans from Other Funds)	411				256,130					
8	Interfund Loans Receivable (Repayment of Loans)	141									
9	Notes and Warrants Payable	433									
10	Other Current Assets	199									
11	Total Other Receipts		0	0	0	256,130	0	0	0	0	0
12	Total Direct Receipts, Other Sources, & Other Receipts		13,165,630	1,808,018	2,497,035	1,070,930	444,429	11,014,833	231,375	932,205	173,375
13	Total Amount Available		13,996,728	1,967,834	2,497,035	1,071,404	533,348	13,050,694	1,818,520	934,599	781,873
14	Total Direct Disbursements & Other Uses ⁹		12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833	0	872,418	10,000
15	OTHER DISBURSEMENTS										
16	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							256,130		
17	Interfund Loans Payable (Repayment of Loans)	411									
18	Notes and Warrants Payable	433									
19	Other Current Liabilities	499									
20	Total Other Disbursements		0	0	0	0	0	0	256,130	0	0
21	Total Direct Disbursements, Other Uses, & Other Disbursements		12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833	256,130	872,418	10,000
22	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		1,591,096	155,657	629,713	0	65,472	1,376,861	1,562,390	62,181	771,873
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		0								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		831,098	159,816	0	474	88,919	2,035,861	1,587,145	2,394	608,498
30	Total Direct Receipts & Other Sources ⁸		13,165,630	1,808,018	2,497,035	814,800	444,429	11,014,833	231,375	932,205	173,375
31	Total Other Receipts		0	0	0	256,130	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		13,165,630	1,808,018	2,497,035	1,070,930	444,429	11,014,833	231,375	932,205	173,375
33	Total Amount Available		13,996,728	1,967,834	2,497,035	1,071,404	533,348	13,050,694	1,818,520	934,599	781,873
34	Total Direct Disbursements & Other Uses ⁹		12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833	0	872,418	10,000
35	Total Other Disbursements		0	0	0	0	0	0	256,130	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		12,405,632	1,812,177	1,867,322	1,071,404	467,876	11,673,833	256,130	872,418	10,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		1,591,096	155,657	629,713	0	65,472	1,376,861	1,562,390	62,181	771,873

	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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	4,753,180	756,876	1,346,331	363,300	421,429		151,375	925,205	151,375
6	Leasing Purposes Levy ¹²	1130	151,375								
7	Special Education Purposes Levy	1140	60,550								
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									
12	Total Ad Valorem Taxes Levied by District		4,965,105	756,876	1,346,331	363,300	421,429	0	151,375	925,205	151,375
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	6,248								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	155,000				15,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0								
18	Total Payments in Lieu of Taxes		161,248	0	0	0	15,000	0	0	0	0
19	TUITION	1300									
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	110,000								
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		110,000								
41	TRANSPORTATION FEES	1400									
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									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

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	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									
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	110,000	10,000	31,000	1,500	8,000	340,000	80,000	7,000	22,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		110,000	10,000	31,000	1,500	8,000	340,000	80,000	7,000	22,000
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	125,000								
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	1,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		126,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	7,000								
78	Admissions - Other	1719									
79	Fees	1720	24,046								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	20,686								
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		51,732	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		51,732								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	39,354								
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	7,207								
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		46,561								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		1,600							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Monies from TIF Districts	1960									
103	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
104	Proceeds from Vendor's Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	150,024								
109	Other Local Revenues (Describe & Itemize)	1999		10,080							
110	Total Other Revenue from Local Sources		150,024	11,680	0	0	0	0	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											
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	5,720,670	778,556	1,377,331	364,800	444,429	340,000	231,375	932,205	173,375
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		5,720,670								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	4,731,219								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		4,731,219	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	44,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	81,000								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199	125,000	0		0					
134	Total Special Education										
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299					0				
143	Total Career and Technical Education		0	0							
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360	8,030								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500									
155	Transportation - Special Education	3510									
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0			0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Traut Alternative/Optional Education	3695									

	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											
161	Early Childhood - Block Grant	3705	205,366								
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	962								
171	Total Restricted Grants-In-Aid		339,358	0	0	450,000	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	5,070,577	0	0	450,000	0	0	0	0	0
173	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
174	Federal Impact Aid	4001	24,000								
175	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
176	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		24,000	0	0	0	0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
178	Head Start	4045									
179	Construction (Impact Aid)	4050									
180	MAGNET	4060									
181	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
182	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
183	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
184	SEA Projects	4100									
185	Rural Education Initiative (REI)	4105									
186	Other (Describe & Itemize)	4107									
187	Total Title V	4199	0	0	0	0	0	0	0	0	0
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	420,000								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	114,000								
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299	534,000								
197	Total Food Service										
198	Low Income	4300	634,739								
199	Neglected, Private	4305									
200	Migrant Education	4340									
201	Other (Describe & Itemize)	4399									
202	Total Title I		634,739	0							
203	Academic Enrichment Grant	4400	18,433								
204	Student Support & Academic Enrichment Grants Safe and Drug Free	4415									
205	Part A - Student Support & Academic Enrichment Grants										
206	Schools										

	A	B	C	D	E	F	G	H	I	J	K
1	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											
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		18,433	0			0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600	13,649								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	384,750								
217	Federal Special Education - IDEA Room & Board	4625									
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		398,399	0			0				
221	CTE - PERKINS										
222	CTE - Perkins-Title III E Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	66,044								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

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1											
2											
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	47,600								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	64,000								
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	587,168	1,029,462							
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,350,383	1,029,462	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,374,383	1,029,462	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		13,165,630	1,808,018	1,377,331	814,800	444,429	340,000	231,375	932,205	173,375
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		13,165,630								

	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	3,773,050	714,889	53,400	385,756	0	14,000	0	0	4,941,095
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	178,300	42,993		3,400					224,693
8	Special Education Programs (Functions 1200 - 1220)	1200	1,488,437	339,672		3,225					1,831,334
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	488,674	109,754		9,867					608,295
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	64,000	2,200	22,000	17,000		2,350			107,550
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						130,000			130,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	5,992,461	1,209,508	75,400	419,248	0	146,350	0	0	7,842,967
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	1000	5,992,461	1,209,508	75,400	419,248	0	146,350	0	0	7,842,967
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	204,601	58,430	4,999	2,100					270,130
39	Guidance Services	2120	8,810	3,336							12,146
40	Health Services	2130	71,400	20,450	168,000	3,890					263,740
41	Psychological Services	2140	81,600	30,500							112,100
42	Speech Pathology & Audiology Services	2150	305,460	74,620	19,130	1,000		1,300			401,510
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	671,871	187,336	192,129	6,990	0	1,300	0	0	1,059,626
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	182,350	54,801	90,058	21,370					348,579
47	Educational Media Services	2220			75	250		3,600			3,925
48	Assessment & Testing	2230			9,000						9,000
49	Total Support Services - Instructional Staff	2200	182,350	54,801	99,133	21,620	0	3,600	0	0	361,504
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	2,400		39,965	10,820	2,572	4,000			59,757
52	Executive Administration Services	2320	152,540	31,704				1,000			185,244
53	Special Area Administration Services	2330	20,400	6,690							27,090
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	175,340	38,394	39,965	10,820	2,572	5,000	0	0	272,091
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	366,200	103,384	16,647	1,000		3,700			490,931
58	Other Support Services - School Administration (Describe & Itemize)	2490			6,830						6,830
59	Total Support Services - School Administration	2400	366,200	103,384	23,477	1,000	0	3,700	0	0	497,761

	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											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	149,000	33,850	15,705	850		12,465			211,870
63	Operation & Maintenance of Plant Services	2540	363,100	101,750							464,850
64	Pupil Transportation Services	2550									0
65	Food Services	2560	191,900	14,228	445,020	1,700		200			653,048
66	Internal Services	2570									0
67	Total Support Services - Business	2500	704,000	149,828	460,725	2,550	0	12,665	0	0	1,329,768
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630			134,700	300		350			135,350
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	0	0	134,700	300	0	350	0	0	135,350
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	2,099,761	533,743	950,129	43,280	2,572	26,615	0	0	3,656,100
77	COMMUNITY SERVICES (ED)	3000	101,493	20		12,000					113,513
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			240,000						240,000
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									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			3,000						3,000
86	Total Payments to Other Dist & Govt Units (In-State)	4100			243,000			0			243,000
87	Payments for Regular Programs - Tuition	4210						55,000			55,000
88	Payments for Special Education Programs - Tuition	4220						495,000			495,000
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						52			52
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						550,052			550,052
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			243,000			550,052			793,052
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		8,193,715	1,743,271	1,268,529	474,528	2,572	723,017	0	0	12,405,632

	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											
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		8,193,715	1,743,271	1,268,529	474,528	2,572	723,017	0	0	12,405,632
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										759,998
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										759,998
120											
121	121 20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	136,000	8,015	1,169,162	499,000					1,812,177
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	136,000	8,015	1,169,162	499,000	0	0	0	0	1,812,177
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	136,000	8,015	1,169,162	499,000	0	0	0	0	1,812,177
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									0
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0						0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									0
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000									0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		136,000	8,015	1,169,162	499,000	0	0	0	0	1,812,177
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,159)
157											
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									0
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			0
164	Total Payments to Other Dist & Govt Units (In-State)	4000									0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									0
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									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											
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest on Short-Term Debt	5100						717,004			717,004
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						1,150,318			1,150,318
175	Debt Service - Other (Describe & Itemize)	5400			0			1,867,322			0
176	Total Debt Service	5000			0			1,867,322			0
177	PROVISION FOR CONTINGENCIES (DS)	6000			0			1,867,322			0
178	Total Direct Disbursements/Expenditures										1,867,322
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(489,991)
180											
181	40 - TRANSPORTATION FUND (TR)	2000									
182	SUPPORT SERVICES (TR)	2100									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			82,604						82,604
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	0	0	82,604	0	0	0	0	0	82,604
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110			560,000						560,000
193	Payments for Special Education Programs	4120			428,800						428,800
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			988,800			0			988,800
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			988,800			0			988,800
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									0
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
208	Total Debt Service - Interest on Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		0	0	1,071,404	0	0	0	0	0	1,071,404
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(256,604)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)	1000									
218	INSTRUCTION (MR/SS)										
219	Regular Program	1100		68,791							68,791
220	Pre-K Programs	1125		9,074							9,074
221	Special Education Programs (Functions 1200-1220)	1200		115,398							115,398
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		45,132							45,132

	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											
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		3,826							3,826
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800									0
232	Traut Alternative & Optional Programs	1900									0
233	Total Instruction	1000		242,221							242,221
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		4,434							4,434
237	Guidance Services	2120		276							276
238	Health Services	2130		7,287							7,287
239	Psychological Services	2140		1,107							1,107
240	Speech Pathology & Audiology Services	2150		3,893							3,893
241	Other Support Services - Pupils (Describe & Itemize)	2190		3,505							3,505
242	Total Support Services - Pupil	2100		20,502							20,502
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		2,855							2,855
245	Educational Media Services	2220									0
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		2,855							2,855
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		544							544
250	Executive Administration Services	2320		2,309							2,309
251	Special Area Administrative Services	2330		277							277
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		3,130							3,130
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		30,403							30,403
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		30,403							30,403
259	Support Services - Business	2500									0
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		33,412							33,412
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		92,146							92,146
264	Pupil Transportation Services	2550									0
265	Food Services	2560		31,207							31,207
266	Internal Services	2570									0
267	Total Support Services - Business	2500		156,765							156,765
268	Support Services - Central	2600									0
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		213,655							213,655
277	COMMUNITY SERVICES (MR/SS)	3000		12,000							12,000
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0

	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											
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Rep'l Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			467,876				0			467,876
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(23,447)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					11,673,833				11,673,833
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	11,673,833	0	0		11,673,833
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
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									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
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	11,673,833	0	0		11,673,833
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(11,333,833)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	49,520	13,145	0	0	0	0	0	0	62,665
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200	40,055	12,975							53,030
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250	28,375	6,520							34,895
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	Truant 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

1	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
2											
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	Truants Alternative/ Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ⁴⁴	1000	117,950	32,640	0	0	0	0	0	0	150,590
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110	22,000	6,662							28,662
348	Guidance Services	2120									0
349	Health Services	2130	24,000	6,760							30,760
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190	15,800	3,110							18,910
353	Total Support Services - Pupil	2100	61,800	16,532	0	0	0	0	0	0	78,332
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									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			220,200						220,200
365	Total Support Services - General Administration	2300	0	0	220,200	0	0	0	0	0	220,200
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	150,000	44,125							194,125
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	150,000	44,125	0	0	0	0	0	0	194,125
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520			37,751						37,751
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540	67,100	7,020	49,300	12,000					135,420
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	67,100	7,020	87,051	12,000	0	0	0	0	173,171
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630			30,000						30,000
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	30,000	0	0	0	0	0	30,000
386	Other Support Services - Misc. (Describe & Itemize)	2900									0
387	Total Support Services	2000	278,900	67,677	337,251	12,000	0	0	0	0	695,828
388	COMMUNITY SERVICES (TF)	3000									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
392	Payments for Special Education Programs	4120			26,000						26,000
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									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											
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			26,000			0			26,000
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			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			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			26,000			0			26,000
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
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			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		396,850	100,317	363,251	12,000	0	0	0	0	872,418
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										59,787
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									
432	SUPPORT SERVICES (FP&S)	2500									0
433	Support Services - Business	2530									10,000
434	Facilities Acquisition & Construction Services	2540			10,000						10,000
435	Operation & Maintenance of Plant Service	2500	0	0	10,000	0	0	0	0	0	10,000
436	Total Support Services - Business	2900									0
437	Other Support Services - Misc. (Describe & Itemize)	2000	0	0	10,000	0	0	0	0	0	10,000
438	Total Support Services	4000									
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4110									0
440	Payments to Regular Programs	4120									0
441	Payments to Special Education Programs	4190									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4000						0			0
443	Total Payments to Other Districts & Govt Units (FP&S)	5000									
444	DEBT SERVICE (FP&S)	5100									0
445	Debt Service - Interest on Short-Term Debt	5110									0
446	Tax Anticipation Warrants	5150									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5100						0			0
448	Total Debt Service - Interest on Short-Term Debt	5200									0
449	Debt Service - Interest on Long-Term Debt										0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	10,000	0	0	0	0		10,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										163,375

	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			
6	1290			10-2490	\$ 6,830	School Residency Officer	
7	1614			10-2900			
8	1690			10-4190	\$ 3,000	Regional Office of Education CoOp	
9	1790	\$ 20,686	Chrome Book Tech Fees	10-4290	\$ 52	Pay back Block Grant	
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993	\$ 150,024	ESP Before and After School programs	20-2190			
14	1999	\$ 10,080	E-Rate Tech Reimbursement	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	\$ 1,150,318	Bond Cost	
21	3999	\$ 962	Library Grant	30-5400			
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	\$ 3,505	School Support FICA/MED	
30	4998	\$ 1,616,630	ESSER and other Federal Grants	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190	\$ 18,910	School Support FICA/MED	
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	13,165,630	1,808,018	814,800	231,375	16,019,823
Direct Expenditures	12,405,632	1,812,177	1,071,404		15,289,213
Difference	759,998	(4,159)	(256,604)	231,375	730,610
Estimated Fund Balance - June 30, 2025	1,591,296	155,657	(618,130)	2,582,520	3,711,343

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 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 2023-2024 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	*School Districts Only 50082115002 District Number Whiteside SD 115 District Name		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		831,298	159,816	(361,526)	2,351,145	2,980,733
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	5,720,670	778,556	364,800	231,375	7,095,401
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	5,070,577	0	450,000	0	5,520,577
12	FEDERAL SOURCES	4000	2,374,383	1,029,462	0	0	3,403,845
13	Total Receipts/Revenues		13,165,630	1,808,018	814,800	231,375	16,019,823
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	7,842,967				7,842,967
16	SUPPORT SERVICES	2000	3,656,100	1,812,177	82,604		5,550,881
17	COMMUNITY SERVICES	3000	113,513	0	0		113,513
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	793,052	0	988,800		1,781,852
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		12,405,632	1,812,177	1,071,404		15,289,213
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		759,998	(4,159)	(256,604)	231,375	730,610
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		1,591,296	155,657	(618,130)	2,582,520	3,711,343

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	50082115002						
4	District Number						
5	Whiteside SD 115						
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,591,296	155,657	(618,130)	2,582,520	3,711,343
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		1,591,296	155,657	(618,130)	2,582,520	3,711,343

	A	B	M	N	O	P	Q
1	*School Districts Only 50082115002 <i>District Number</i> Whiteside SD 115 <i>District Name</i>		ESTIMATED BUDGET FY2026-2027				
2							
3							
4							
5			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,591,296	155,657	(618,130)	2,582,520	3,711,343
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		1,591,296	155,657	(618,130)	2,582,520	3,711,343

	A	B	R	S	T	U	V
1	*School Districts Only 50082115002 <i>District Number</i> Whiteside SD 115 <i>District Name</i>		ESTIMATED BUDGET FY2027-2028				
2							
3							
4							
5			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		1,591,296	155,657	(618,130)	2,582,520	3,711,343
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		1,591,296	155,657	(618,130)	2,582,520	3,711,343

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
2						
3	50082115002					
4	District Number					
5	Whiteside SD 115					
	District Name		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,980,733	3,711,343	3,711,343	3,711,343
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	7,095,401	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	5,520,577	0	0	0
12	FEDERAL SOURCES	4000	3,403,845	0	0	0
13	Total Receipts/Revenues		16,019,823	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	7,842,967	0	0	0
16	SUPPORT SERVICES	2000	5,550,881	0	0	0
17	COMMUNITY SERVICES	3000	113,513	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,781,852	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		15,289,213	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		730,610	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		3,711,343	3,711,343	3,711,343	3,711,343

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

**Fiscal Year 2024-2025
through Fiscal Year 2027-2028**

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:

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

***Fiscal Year 2024-2025
through Fiscal Year 2027-2028***

- 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 2025 Spending Plan

N/A - EBF Spending Plan Not Required for Amended Budgets

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 the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The Whiteside School District has hired additional staff, service and purchased new curriculum to assist with the strategic goals for student success. We have hired an additional social worker and middle school office assistant. Also the district has hired additional paraprofessionals to help provide support for different groups of students. The district has hired 4 permanent substitute teachers due to the teacher and sub shortage. Our goal is to provide a safe learning environment with social emotional support for all students. We contract outside service with agencies to assist us such as Chestnut Mental Health Service to support students at the elementary and middle school levels

Top Strategy 1

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 2

2) Increase the number of high-quality educators dedicated to special student groups

Focus increased time and attention on special student groups

Maintain or expand pupil support services

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 2025 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.

Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	#N/A	Adequacy Target	#N/A
	Base Funding Minimum + Tier Funding = Gross State Contribution	Final Resources	#N/A	Percent of Adequacy	#N/A
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	Tier Assignment	#N/A	Gross State Contribution	#N/A
		FY24 Base Funding Minimum	#N/A	FY 2024 Tier Funding	#N/A
		Low-Income Students	#N/A		
		English Learners (ELs)	#N/A		
		Special Education	#N/A		

*Note: Tier Funding allocations are published annually at

<https://www.isbe.net/Pages/ebfdistribution.aspx>. Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

FY 2025 Tier Funding

Funding Type (Select)

Actual

1) FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.

Data Source 1		Data Source 2		Data Source 3	
Student grades or other local academic performance data	Student growth and achievement data, disaggregated by student groups	Climate and culture survey data (e.g., Five Essentials Survey)			
Bilingual Program Director(s)	Principals	Bilingual Parent Advisory Committee	Yes		
Special Ed. Program Director(s)	School Improvement Teams	Other Parent Group(s)	Yes		
Other Program Leaders	Teacher or Support Staff Unions	Community Focus Group(s)	Yes		
School Board Members	Other School Staff	Other			
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.) 3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.) 4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 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.) 5) If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)					
Priority Investment 1		Priority Investment 2		Priority Investment 3	
Core Intervention Teacher	Specialist Teachers	Gifted			
The district has hired an MTSS Coordinator to help at risk students. We have also purchased new Science and Social Studies curriculum					
Cost Factor Table The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 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. Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 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. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 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.					
Cost Factors	Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [N/A]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives	
Core Teachers	#N/A			Enter optional context for core investment decisions.	
Specialist Teachers	#N/A	\$62,078			
Instructional Facilitator	#N/A				
Core Intervention Teacher	#N/A				
Substitute Teachers	#N/A	\$90,000			
Guidance Counselor	#N/A	\$40,000			
Nurse	#N/A				
Supervisory Aide	#N/A				
Librarian	#N/A				
Librarian Aide	#N/A				
Principal	#N/A				
Assistant Principal	#N/A				
School Site Staff	#N/A	\$25,000			
		\$217,078			
Subtotal	#N/A				

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Organizational Unit Investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Low-Income Intervention Teacher Yes [Optional - Enter \$]	Low-Income Extended Day Teacher [Optional - Enter \$]	Other Investments [Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	Low-Income Pupil Support Staff Yes [Optional - Enter \$]	Low-Income Summer School Teacher [Optional - Enter \$]	
Organizational Unit Investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher [Optional - Enter \$]	English Learner Extended Day Teacher [Optional - Enter \$]	English Learner Core Teacher [Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	English Learner Pupil Support Staff [Optional - Enter \$]	English Learner Summer School Teacher [Optional - Enter \$]	Other Investments [Optional - Enter \$]
Organizational Units Investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Special Education Teacher Yes [Optional - Enter \$]	Special Education Psychologist Yes [Optional - Enter \$]	
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	Special Education Instructional Assistant Yes [Optional - Enter \$]	Other Investments [Optional - Enter \$]	

Plan Assurances

Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

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

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."

Yes ☐ No ☐

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."

Yes ☐ No ☐

3. "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."

N/A ☐

4. Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.

BPAC Meeting (MM/DD/YYYY)

Name of Chair

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, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (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, Q1	Incomplete	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, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	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, Q4 (Narrative)	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, Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Incomplete	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, Q1 Spec. Ed. Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (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, Q3	Complete	At least one response must be selected.
Part 3, Q3 (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, Q4	Complete	At least one response must be selected.
Part 3, Q4 (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 of 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 FY2025 budgeted expenditures over actual FY2024 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Whiteside SD 115
RCDT Number: 50082115002

		Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10)	(20)	(80)	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1.	Executive Administration Services	180,587			180,587	185,244		0	185,244
2.	Special Area Administration Services	25,654			25,654	27,090		0	27,090
3.	Other Support Services - School Administration	6,133			6,133	6,830		0	6,830
4.	Direction of Business Support Services	0			0	0	0	0	0
5.	Internal Services	6,931			6,931	0		0	0
6.	Direction of Central Support Services	0			0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8.	Totals	219,305	0	0	219,305	219,164	0	0	219,164
9.	Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024	0%							

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

In accordance with the School Code, Section 10-20-21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

[illegible]

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.
- 3a 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 2024 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 2024 (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