

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2023 - June 30, 2024

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? _____

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

District Name: Whiteside SD 115

District RCDT No: 50082115002

If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 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, 2023 and ending June 30, 2024.

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 17 day of August, 2023, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2023 and ending June 30, 2024.

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 21 day of September, 2023 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

* Based on the 23 Illinois Administrative Code-Part 100 and Inconformity with Section 17-1 of the School Code.
 ** Type In the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

A	B	C	D	E	F	G	H	I	J	K	L
	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1											
Description: Enter Whole Numbers Only											
2											
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) as of July 1, 2023											
3		(150,354)	92,887	0	(336,257)	333	0	6,657,062	(206,194)	482,547	
4											
RECEIPTS/REVENUES (without Student Activity Funds)											
5	1000	5,320,785	741,537	0	0	351,133	0	178,203	804,193	153,703	
6	2000	0	0	0	0	0	0	0	0	0	
7	3000	4,761,473	0	0	365,500	0	0	0	0	0	
8	4000	1,878,822	108,670	0	29,832	0	1,388,435	0	0	0	
9		11,961,080	850,207	0	394,832	351,133	1,388,435	178,203	804,193	153,703	
10	3998										
Receipts/Revenues for "On Behalf" Payments ²											
11		11,961,080	850,207	0	394,832	351,133	1,388,435	178,203	804,193	153,703	
12											
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	1000	7,598,417	734,025	0	70,479	221,385	5,288,435	158,570	158,570	150,000	
14	2000	3,496,665	0	0	0	174,319	0	0	0	0	
15	3000	101,076	0	0	0	12,360	0	0	0	0	
16	4000	476,500	0	0	720,000	0	0	0	17,000	0	
17	5000	0	0	217,500	0	0	0	0	0	0	
18	6000	0	0	0	0	0	0	0	0	0	
19		11,472,458	734,025	217,500	790,479	408,064	5,288,435	158,570	158,570	150,000	
20	4180										
Total Disbursements/Expenditures for "On Behalf" Payments ²											
21		11,472,458	734,025	217,500	790,479	408,064	5,288,435	158,570	158,570	150,000	
22		488,622	115,182	(217,500)	(395,647)	(56,931)	(3,900,000)	178,203	(80,445)	3,703	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures											
23											
OTHER SOURCES/USES OF FUNDS											
24											
OTHER SOURCES OF FUNDS (7000)											
25											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	7110										
27	7110										
28	7120						3,900,000				
29	7130										
30	7140										
31	7150		0								
32	7160		0								
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund											
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund											
33	7170			0							
34											
SALE OF BONDS (7200)											
35	7210										
36	7220										
37	7230										
38	7800										
39	7400										
40	7500										
41	7600										
42	7700										
43	7800										
44	7900										
45	7990										
Total Other Sources of Funds ⁶											
46		0	0	0	0	0	3,900,000	0	0	0	

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2	Description: Enter Whole Numbers Only											
47	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
50	Transfer of Working Cash Fund Interest	8120							3,900,000			
51	Transfer Among Funds	8130							0			
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ² Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
56	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
57	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
58	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
59	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
60	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
61	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
62	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
63	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
64	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
65	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
66	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
67	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
68	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
69	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
70	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
71	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
72	Taxes Transferred to Pay for Capital Projects	8810										
73	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
74	Other Revenues Pledged to Pay for Capital Projects	8830										
75	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
76	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
77	Other Uses Not Classified Elsewhere	8990										
78	Total Other Uses of Funds ⁹		0	0	0	0	0	0	3,900,000	0	0	0
79	Total Other Sources/Uses of Fund		0	0	0	0	0	3,900,000	(3,900,000)	0	0	0
80	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024		338,268	209,069	(217,500)	(731,914)	(56,599)	0	2,935,285	(286,659)	485,250	0
81	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023		0	0	0	0	0	0	0	0	0	0
82	RECEIPTS/REVENUES (For Student Activity Funds)		0	0	0	0	0	0	0	0	0	0
83	Total Student Activity Direct Receipts/Revenues (Local Sources)	7799	0	0	0	0	0	0	0	0	0	0
84	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)		0	0	0	0	0	0	0	0	0	0
85	Total Student Activity Direct Disbursements/Expenditures	8999	0	0	0	0	0	0	0	0	0	0
86	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
87	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		0	0	0	0	0	0	0	0	0	0

Budget Summary

A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.										
2	Description: Enter Whole Numbers Only										
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023										
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
93	1000	5,320,785	741,537	0	0	351,133	0	178,203	804,193	153,703	
94	2000	0	0	0	0	0	0	0	0	0	
95	3000	4,761,473	0	0	365,500	0	0	0	0	0	
96	4000	1,878,822	108,570	0	29,832	0	1,388,435	0	804,193	153,703	
97	Total Direct Receipts/Revenues ⁴										
98	3998	11,961,080	850,207	0	394,832	351,133	1,388,435	178,203	804,193	153,703	
99	Receipts/Revenues for "On Behalf" Payments ²										
99	Total Receipts/Revenues										
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
101	1000	7,395,417	734,025	0	70,479	221,395	5,288,435	158,570	709,068	150,000	
102	2000	3,495,665	0	0	0	174,319	0	0	0	0	
103	3000	101,076	0	0	720,000	0	0	17,000	0	0	
104	4000	476,300	0	0	0	0	0	0	0	0	
105	5000	0	0	217,500	0	0	0	0	0	0	
106	5000	11,472,458	734,025	217,500	790,479	408,064	5,288,435	884,638	884,638	150,000	
107	Total Direct Disbursements/Expenditures ⁹										
108	4180	0	0	0	0	0	0	0	0	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²										
109	Total Disbursements/Expenditures										
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures										
111	OTHER SOURCES/USES OF FUNDS										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources/Uses of Funds ⁶										
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds ⁹										
116	Total Other Sources/Uses of Fund										
117	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024										
118											
119											
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)										
121	Acc#	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
122	Object Name										
124	100	8,238,789	90,000	0	0	0	0	0	452,211	0	8,781,000
125	200	1,520,403	6,825	0	0	408,064	0	0	96,576	0	2,031,868
126	300	817,621	179,200	0	790,479	0	0	0	323,851	150,000	2,261,151
127	400	322,295	458,000	0	0	0	0	0	12,000	0	792,295
128	500	0	0	0	0	0	5,288,435	0	0	0	5,288,435
129	700	573,350	0	217,500	0	0	0	0	0	0	790,850
130	800	0	0	0	0	0	0	0	0	0	0
131	800	0	0	0	0	0	0	0	0	0	0
132	Total Expenditures										
		11,472,458	734,025	217,500	790,479	408,064	5,288,435	2,935,265	884,638	150,000	19,945,599

Summary of Cash Transactions

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		0	92,887	217,500	0	333	0	6,439,562	0	482,547
3	Total Direct Receipts & Other Sources ⁸		11,961,080	850,207	0	394,832	351,133	5,288,435	1,78,203	804,193	153,703
4	OTHER RECEIPTS										
5	Interfund Loans Payable (Loans from Other Funds)	411				731,914	56,598			286,639	
6	Interfund Loans Receivable (Repayment of Loans)	141							692,815		
7	Notes and Warrants Payable	433									
8	Other Current Assets	199									
9	Total Other Receipts		0	0	0	731,914	56,598	0	692,815	286,639	0
10	Total Direct Receipts, Other Sources, & Other Receipts		11,961,080	850,207	0	1,126,746	407,731	5,288,435	871,018	1,090,832	153,703
11	Total Amount Available		11,961,080	943,094	217,500	1,126,746	408,064	5,288,435	7,310,580	1,090,832	636,250
12	Total Direct Disbursements & Other Uses ⁹		11,472,458	734,025	217,500	790,479	408,064	5,288,435	3,900,000	884,638	150,000
13	OTHER DISBURSEMENTS										
14	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							1,075,151		
15	Interfund Loans Payable (Repayment of Loans)	411	150,354			336,267				206,194	
16	Notes and Warrants Payable	433									
17	Other Current Liabilities	459									
18	Total Other Disbursements		150,354	0	0	336,267	0	0	1,075,151	206,194	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		11,622,812	734,025	217,500	1,126,746	408,064	5,288,435	4,975,151	1,090,832	150,000
20	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		338,268	209,069	0	0	0	0	2,335,429	0	486,250
21											
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2023		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 HAND ⁷ as of June 30, 2024		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		0	92,887	217,500	0	333	0	6,439,562	0	482,547
30	Total Direct Receipts & Other Sources ⁸		11,961,080	850,207	0	394,832	351,133	5,288,435	1,78,203	804,193	153,703
31	Total Other Receipts		0	0	0	731,914	56,598	0	692,815	286,639	0
32	Total Direct Receipts, Other Sources, & Other Receipts		11,961,080	850,207	0	1,126,746	407,731	5,288,435	871,018	1,090,832	153,703
33	Total Amount Available		11,961,080	943,094	217,500	1,126,746	408,064	5,288,435	7,310,580	1,090,832	636,250
34	Total Direct Disbursements & Other Uses ⁹		11,472,458	734,025	217,500	790,479	408,064	5,288,435	3,900,000	884,638	150,000
35	Total Other Disbursements		150,354	0	0	336,267	0	0	1,075,151	206,194	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		11,622,812	734,025	217,500	1,126,746	408,064	5,288,435	4,975,151	1,090,832	150,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		338,268	209,069	0	0	0	0	2,335,429	0	486,250

	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)}	-	4,337,351	690,737			331,133		138,203	800,193	138,203	
6	Leasing Purposes Levy ¹²	1130	138,203									
7	Special Education Purposes Levy	1140	55,281									
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		4,530,835	690,737	0	0	331,133	0	138,203	800,193	138,203	
13	PAYMENTS IN LIEU OF TAXES	1200										
14	Mobile Home Privilege Tax	1210	6,300									
15	Payments from Local Housing Authority	1220										
16	Corporate Personal Property Replacement Taxes ¹³	1230	240,000				15,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	2,000									
18	Total Payments in Lieu of Taxes		248,300	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	76,000									
34	Special Education Tuition from Other Sources (In State)	1343										
35	Special Education Tuition from Other Sources (Out of State)	1344										
36	Adult Tuition from Pupils or Parents (In State)	1351										
37	Adult Tuition from Other Districts (In State)	1352										
38	Adult Tuition from Other Sources (In State)	1353										
39	Adult Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		76,000									
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										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
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	60,000	20,000			5,000		40,000	4,000	15,500
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		60,000	20,000	0		5,000	0	40,000	4,000	15,500
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	150,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,500								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		152,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	5,000								
78	Admissions - Other	1719									
79	Fees	1720	32,900								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	20,000								
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (Without Student Activity Funds 1799)		57,900	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		57,900								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	45,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821	250								
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		45,250								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		800							
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 Moneys from IIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980	0	0	0						0
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	150,000								
109	Other Local Revenues (Describe & Itemize)	1999		30,000							
110	Total Other Revenue from Local Sources		150,000	30,800	0				0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(40) 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	5,320,785	741,537	0	0	351,133	0	178,203	804,193	153,703
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		5,320,785								
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	0	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	4,459,140								
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		4,459,140	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	30,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	66,000								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		96,000	0	0	0	0	0	0	0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WIECFP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0	0	0	0	0	0	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								
148	State Free Lunch & Breakfast	3360	2,000								
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				195,000					
155	Transportation - Special Education	3510				170,500					
156	Transportation - Other (Describe & Itemize)	3599				365,500					
157	Total Transportation		0	0	0	365,500	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant 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	203,333								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	School Safety & Educational Improvement Block Grant	3780									
166	Technology - Technology for Success	3815									
167	State Charter Schools	3825									
168	Extended Learning Opportunities - Summer Bridges	3920									
169	Infrastructure Improvements - Planning/Construction	3925									
170	School Infrastructure - Maintenance Projects	3999	1,000								
171	Other Restricted Revenue from State Sources (Describe & Itemize)		302,333			365,500					
172	Total Restricted Grants-In-Aid	3000	4,761,475	0	0	365,500	0	0	0	0	0
173	Total Receipts/Revenues from State Sources										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001	22,000								
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		22,000	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0	0	0	0	0	0	0	0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	384,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	114,000								
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		498,000								
201	TITLE I										
202	Title I - Low Income	4300	284,314								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		284,314	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									

Estimated Receipts/Revenues

	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											
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		0	0			0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600	15,464								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	278,933								
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		294,397	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 II - Technology - Formula	4860									
235	ARRA - Title II - 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
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	45,893								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

Estimated Receipts/Revenues

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(40) 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											
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	35,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	59,500								
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	638,718	108,670		29,332		1,388,435			
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,855,822	108,670	0	29,332	0	1,388,435		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,878,822	108,670	0	29,332	0	1,388,435	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		11,961,080	850,207	0	394,832	351,133	1,388,435	178,203	804,193	153,703
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		11,961,080								

Estimated Disbursements/Expenditures

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	3,757,450	635,759	61,400	143,978	0	9,500	0	0	4,608,087
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	174,655	30,800		4,200					209,655
8	Special Education Programs [Functions 1200 - 1220]	1200	1,507,100	296,031		5,220					1,808,351
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	489,111	118,013		1,000					608,124
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400						700			84,200
14	Interscholastic Programs	1500	65,000	1,000	11,500	6,000					84,200
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Tuans 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						80,000			80,000
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	Tuans Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ⁴⁶ (Without Student Activity Funds 1999)	1000	5,993,316	1,081,603	72,900	160,398	0	90,200	0	0	7,998,417
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	2000	5,993,316	1,081,603	72,900	160,398	0	90,200	0	0	7,998,417
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil										
38	Attendance & Social Work Services	2100	152,500	30,690	8,400	3,656					195,246
39	Guidance Services	2120									0
40	Health Services	2130	70,500	20,050	100,000	1,500					192,050
41	Psychological Services	2140	82,000	23,600							105,600
42	Speech Pathology & Audiology Services	2150	314,000	61,590		660					376,250
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	619,000	135,930	108,400	5,816	0	0	0	0	869,146
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	208,810	40,471	8,700	19,620					277,601
47	Educational Media Services	2220	78,933	1,505	150	120,461		3,100			204,149
48	Assessment & Testing	2230			8,700						8,700
49	Total Support Services - Instructional Staff	2200	287,743	41,976	17,550	140,081	0	3,100	0	0	490,450
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	2,400		36,000	5,000		4,000			47,400
52	Executive Administration Services	2320	151,015	30,666	1,400	100		1,000			184,181
53	Special Area Administration Services	2330	20,464	5,448							25,912
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	173,879	36,114	37,400	5,100	0	5,000	0	0	257,493
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	348,000	91,310	17,100	600		2,700			459,710
58	Other Support Services - School Administration (Describe & Itemize)	2490			5,821						5,821
59	Total Support Services - School Administration	2400	348,000	91,310	22,921	600	0	2,700	0	0	465,331

Estimated Disbursements/Expenditures

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
60 Support Services - Business	2500									
61 Direction of Business Support Services	2510									0
62 Fiscal Services	2520	143,600	27,035	21,000	800		12,000			204,435
63 Operation & Maintenance of Plant Services	2540	400,000	98,150							498,150
64 Pupil Transportation Services	2550									0
65 Food Services	2560	180,200	8,260	410,150	1,500					600,110
66 Internal Services	2570									0
67 Total Support Services - Business	2500	723,800	133,445	431,150	2,300	0	12,000	0	0	1,302,695
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			111,000			350			111,350
72 Staff Services	2640									0
73 Data Processing Services	2660									0
74 Total Support Services - Central	2600	0	0	111,000	0	0	350	0	0	111,350
75 Other Support Services - Misc. (Describe & Itemize)	2900									0
76 Total Support Services	2000	2,152,422	438,775	728,421	153,897	0	23,150	0	0	3,496,665
77 COMMUNITY SERVICES (ED)	3000	95,051	25							101,076
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									13,300
81 Payments for Special Education Programs	4120			13,300						13,300
82 Payments for Adult/Continuing Education Programs	4130									0
83 Payments for CTE Programs	4140									0
84 Payments for Community College Programs	4170			3,000						3,000
85 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			16,300						16,300
86 Total Payments to Other Dist & Govt Units (In-State)	4100						0			20,000
87 Payments for Regular Programs - Tuition	4210						440,000			440,000
88 Payments for Special Education Programs - Tuition	4220									0
89 Payments for Adult/Continuing Education Programs - Tuition	4230									0
90 Payments for CTE Programs - Tuition	4240									0
91 Payments for Community College Programs - Tuition	4270									0
92 Payments for Other Programs - Tuition	4280									0
93 Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94 Total Payments to Other Dist & Govt Units (In State)	4200						460,000			460,000
95 Payments for Regular Programs - Transfers	4310									0
96 Payments for Special Education Programs - Transfers	4320									0
97 Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98 Payments for CTE Programs - Transfers	4340									0
99 Payments for Community College Program - Transfers	4370									0
100 Payments for Other Programs - Transfers	4380									0
101 Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102 Total Payments to Other Dist & Govt Units (Out of 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			16,300			460,000			476,300
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									
116 Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		8,238,789	1,520,403	817,621	322,295	0	573,350	0	0	11,472,458

Estimated Disbursements/Expenditures

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
117		8,238,789	1,520,403	817,621	322,295	0	573,350	0	0	11,472,458
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))										
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										
118										488,622
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										
119										488,622
Total										
120										
120 - OPERATIONS AND MAINTENANCE FUND (O&M)										
121	2000									0
SUPPORT SERVICES (O&M)										
122	2100									0
123	2190									0
124	2500									0
125	2510									0
126	2530									0
127	2540	90,000	6,825	179,200	458,000					734,025
128	2550									0
129	2560									0
130	2560									0
131	2560	90,000	6,825	179,200	458,000	0	0	0	0	734,025
132	2900									0
133	2900	90,000	6,825	179,200	458,000	0	0	0	0	734,025
134 COMMUNITY SERVICES (O&M)										
135	3000									0
136	4000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
137	4100									0
138	4110									0
139	4120									0
140	4140									0
141	4190									0
142	4190									0
143	4190									0
144	4190									0
145	4190									0
146	4190									0
147	4190									0
148	4190									0
149	4190									0
150	4190									0
151	4190									0
152	4190									0
153	4190									0
154	4190									0
155	4190	90,000	6,825	179,200	458,000	0	0	0	0	734,025
156										116,182
157 PROVISION FOR CONTINGENCIES (O&M)										
158	4000									0
159 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)										
160	4100									0
161	4110									0
162	4120									0
163	4190									0
164	4000									0
165	5000									0
166	5100									0
167	5110									0
168	5120									0
169	5130									0
170	5140									0

Estimated Disbursements/Expenditures

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	5150									0
172	5100						0			0
173	5200						217,500			217,500
174	5300									0
175	5400						217,500			217,500
176	5000									0
177	6000									0
178							217,500			217,500
179										(217,500)
180										
181	2000									
182	2100									
183	2190									
184	2550			70,479						70,479
185	2900									0
186	2000			70,479						70,479
187	3000									0
188	4000									0
189	4100									0
190	4110									0
191	4120									480,000
192	4130									240,000
193	4140									0
194	4170									0
195	4190									0
196	4100									0
197	4000									720,000
198	4400									0
199	5000									0
200	5100									0
201	5110									0
202	5120									0
203	5130									0
204	5140									0
205	5150									0
206	5100									0
207	5200									0
208	5300									0
209	5400									0
210	6000									0
211										0
212										0
213										0
214										0
215										0
216										0
217	1000									0
218	1100									63,375
219	1125									8,748
220	1200									97,949
221	1225									0
222	1250									48,905
223										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	1275									0
2	1300									0
224 Remedial and Supplemental Programs Pre-K	1300									0
225 Adult/Continuing Education Programs	1400									0
226 CTE Programs	1500									0
227 Interscholastic Programs	1600		2,408							2,408
228 Summer School Programs	1650									0
229 Gifted Programs	1700									0
230 Driver's Education Programs	1800									0
231 Bilingual Programs	1900									0
232 Truant Alternative & Optional Programs	1000		221,385							221,385
233 Total Instruction										
234 SUPPORT SERVICES (MR/SS)	2000									
235 Support Services - Pupil	2100									
236 Attendance & Social Work Services	2110		4,580							4,580
237 Guidance Services	2120									0
238 Health Services	2130		9,251							9,251
239 Psychological Services	2140		1,058							1,058
240 Speech Pathology & Audiology Services	2150		4,263							4,263
241 Other Support Services - Pupils (Describe & Itemize)	2190		1,325							1,325
242 Total Support Services - Pupil	2100		20,487							20,487
243 Support Services - Instructional Staff	2200									
244 Improvement of Instruction Services	2210		7,435							7,435
245 Educational Media Services	2220									0
246 Assessment & Testing	2230									0
247 Total Support Services - Instructional Staff	2200		7,435							7,435
248 Support Services - General Administration	2300									
249 Board of Education Services	2310		399							399
250 Executive Administration Services	2320		2,528							2,528
251 Special Area Administrative Services	2350		265							265
252 Claims Paid from Self Insurance Fund	2351									0
253 Risk Management and Claims Services Payments	2365									0
254 Total Support Services - General Administration	2300		3,192							3,192
255 Support Services - School Administration	2400									
256 Office of the Principal Services	2410		19,745							19,745
257 Other Support Services - School Administration (Describe & Itemize)	2490		19,745							19,745
258 Total Support Services - School Administration	2400		39,490							39,490
259 Support Services - Business	2500									
260 Direction of Business Support Services	2510									0
261 Fiscal Services	2520		21,741							21,741
262 Facilities Acquisition & Construction Services	2530									0
263 Operation & Maintenance of Plant Service	2540		76,306							76,306
264 Pupil Transportation Services	2550									0
265 Food Services	2560		25,413							25,413
266 Internal Services	2570									0
267 Total Support Services - Business	2500		123,460							123,460
268 Support Services - Central	2600									
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									
276 Total Support Services	2000		174,319							174,319
277 COMMUNITY SERVICES (MR/SS)	3000									
278 PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279 Payments for Regular Programs	4110									0
280 Payments for Special Education Programs	4120									0
281 Payments for CTE Programs	4140									0

Estimated Disbursements/Expenditures

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										
282	4000		0							0
282	5000									
283	5100									
284	5110									
285	5120									
286	5130									
287	5140									
288	5150									
289	5000									
290	6000									
291										
292			408,064							408,064
293										
294										
295	2000									
296										
297										
298	2530									
299	2900									
300	2000									
301	4000									
302	4100									
303	4110									
304	4120									
305	4140									
306	4190									
307	4000									
308	6000									
309										
310										
311										
312										
313										
314	1000									
315	1100	50,000	11,384							61,384
316	1115									
317	1125									
318	1200	43,821	6,944							50,765
319	1225									
320	1250	31,990	14,431							46,421
321	1275									
322	1300									
323	1400									
324	1500									
325	1600									
326	1650									
327	1700									
328	1800									
329	1900									
330	1910									
331	1911									
332	1912									
333	1913									
334	1914									
335	1915									
336	1916									
337	1917									
338										

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										
338	Interscholastic Programs Private Tuition									0
340	Summer School Programs Private Tuition									0
341	Gifted Programs Private Tuition									0
342	Bilingual Programs Private Tuition									0
343	Tuants Alternative/Opt Ed Programs Private Tuition									0
344	Total Instruction ³⁴	125,811	32,759	0	0	0	0	0	0	158,570
345	SUPPORT SERVICES (TF)	2000								
346	Support Services - Pupil									104,294
347	Attendance & Social Work Services	91,000	13,294							0
348	Guidance Services									29,069
349	Health Services	24,000	5,069							0
350	Psychological Services									0
351	Speech Pathology & Audiology Services									0
352	Other Support Services - Pupils (Describe & Itemize)	8,800	3,029							11,829
353	Total Support Services - Pupil	123,800	21,392	0	0	0	0	0	0	145,192
354	Support Services - Instructional Staff									0
355	Improvement of Instruction Services									0
356	Educational Media Services									0
357	Assessment & Testing									0
358	Total Support Services - Instructional Staff	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration									0
360	Board of Education Services									0
361	Executive Administration Services									0
362	Special Area Administration Services									0
363	Claims Paid from Self Insurance Fund									0
364	Risk Management and Claims Services Payments			185,508						185,508
365	Total Support Services - General Administration	0	0	185,508	0	0	0	0	0	185,508
366	Support Services - School Administration									0
367	Office of the Principal Services	137,500	35,410							172,910
368	Other Support Services - School Administration (Describe & Itemize)									0
369	Total Support Services - School Administration	137,500	35,410	0	0	0	0	0	0	172,910
370	Support Services - Business									0
371	Direction of Business Support Services									0
372	Fiscal Services			36,343						36,343
373	Facilities Acquisition & Construction Services									0
374	Operation & Maintenance of Plant Services	65,100	7,015	51,500	12,000					135,615
375	Pupil Transportation Services									0
376	Food Services									0
377	Internal Services	65,100	7,015	87,843	12,000	0	0	0	0	171,958
378	Total Support Services - Business	65,100	7,015	87,843	12,000	0	0	0	0	171,958
379	Support Services - Central									0
380	Direction of Central Support Services									0
381	Planning, Research, Development & Evaluation Services									0
382	Information Services			33,500						33,500
383	Staff Services									0
384	Data Processing Services									0
385	Total Support Services - Central	0	0	33,500	0	0	0	0	0	33,500
386	Other Support Services - Misc. (Describe & Itemize)									0
387	Total Support Services	325,400	69,817	306,851	12,000	0	0	0	0	709,068
388	COMMUNITY SERVICES (TF)									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)									0
390	Payments to Other Dist & Govt Units (In-State)									0
391	Payments for Regular Programs									0
392	Payments for Special Education Programs			17,000						17,000
393	Payments for Adult/Continuing Education Programs									0
394	Payments for CTE Programs									0
395	Payments for Community College Programs									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)	4150									
397	Total Payments to Other Dist & Govt Units (In-State)	4100			17,000						17,000
398	Payments for Regular Programs - Tuition	4210									
399	Payments for Special Education Programs - Tuition	4220									
400	Payments for Adult/Continuing Education Programs - Tuition	4230									
401	Payments for CTE Programs - Tuition	4240									
402	Payments for Community College Programs - Tuition	4270									
403	Payments for Other Programs - Tuition	4280									
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
405	Total Payments to Other Dist & Govt Units (In State)	4200									
406	Payments for Regular Programs - Transfers	4310									
407	Payments for Special Education Programs - Transfers	4320									
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									
409	Payments for CTE Programs - Transfers	4340									
410	Payments for Community College Program - Transfers	4370									
411	Payments for Other Programs - Transfers	4380									
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
414	Payments to Other Dist & Govt Units (Out of State)	4400									
415	Total Payments to Other Dist & Govt Units	4000			17,000						17,000
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									
419	Tax Anticipation Notes	5120									
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
421	State Aid Anticipation Certificates	5140									
422	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
423	Debt Service - Interest on Long-Term Debt	5200									
424	Debt Service - Payments of Principal on Long-Term Debt ²⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
425	Debt Service - Other (Describe & Itemize)	5400									
426	Total Debt Service	5000			0						0
427	PROVISION FOR CONTINGENCIES (TF)	5000									
428	Total Direct Disbursements/Expenditures		452,211	96,576	323,851	12,000	0	0	0	0	884,638
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(80,445)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									
432	SUPPORT SERVICES (FP&S)	2500									
433	Support Services - Business	2530									
434	Facilities Acquisition & Construction Services	2540			150,000						150,000
435	Operation & Maintenance of Plant Service	2550			150,000						150,000
436	Total Support Services - Business	2500			0	0	0	0	0	0	0
437	Other Support Services - Misc. (Describe & Itemize)	2900									
438	Total Support Services	2000			0	0	0	0	0	0	0
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									
441	Payments to Special Education Programs	4120									
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
443	Total Payments to Other Districts & Govt Units (FP&S)	4000									
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
448	Total Debt Service - Interest on Short-Term Debt	5100									
449	Debt Service - Interest on Long-Term Debt	5200									
450	Debt Service - Payments of Principal on Long-Term Debt ²⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									

Estimated Disbursements/Expenditures

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1		5000									0
2		6000									0
451	Total Debt Service				150,000						150,000
452	PROVISIONS FOR CONTINGENCIES (FP&S)										0
453	Total Direct Disbursements/Expenditures		0	0	150,000	0	0	0	0	0	150,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,703

	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. (Est/Rev tab)	Amount	Describe Revenue	Expenditures Fund-Function (Est/Exp tab)	Amount	Describe Expenditures	
5	1190			10-2190			
6	1290	\$ 2,000	Shiloh tax disbursement and Belleville TIF	10-2490	\$ 5,821	Recidency Officer	
7	1614			10-2900			
8	1690			10-4190	\$ 3,000	Regional Office of Education Coop	
9	1790	\$ 20,000	Chrome Book Rental Fee	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993	\$ 150,000	ESP After School Program	20-2190			
14	1999	\$ 30,000	E-Rate	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			
21	3999	\$ 1,000	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	\$ 1,325	School Support Fical/Med	
30	4998	\$ 2,165,155	ESSER Feral Grant money	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190	\$ 11,829	School Support Fical/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	11,961,080	850,207	394,832	178,203	13,384,322
Direct Expenditures	11,472,458	734,025	790,479		12,996,962
Difference	488,622	116,182	(395,647)	178,203	387,360
Estimated Fund Balance - June 30, 2024	338,268	209,069	(731,914)	2,935,265	2,750,688

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2023-2024 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 2022-2023 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	<i>*School Districts Only</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024				
2							
3	50082115002						
4	District Number						
5	Whiteside SD 115						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		(150,354)	92,887	(336,267)	6,657,062	6,263,328
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	5,320,785	741,537	0	178,203	6,240,525
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	4,761,473	0	365,500	0	5,126,973
12	FEDERAL SOURCES	4000	1,878,822	108,670	29,332	0	2,016,824
13	Total Receipts/Revenues		11,961,080	850,207	394,832	178,203	13,384,322
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	7,398,417				7,398,417
16	SUPPORT SERVICES	2000	3,496,665	734,025	70,479		4,301,169
17	COMMUNITY SERVICES	3000	101,076	0	0		101,076
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	476,300	0	720,000		1,196,300
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		11,472,458	734,025	790,479		12,996,962
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		488,622	116,182	(395,647)	178,203	387,360
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	3,900,000	3,900,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	(3,900,000)	(3,900,000)
27	ESTIMATED ENDING FUND BALANCE		338,268	209,069	(731,914)	2,935,265	2,750,688

A		B	H	I	J	K	L
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2024-2025				
2							
3	50082115002						
4	District Number						
5	Whiteside SD 115						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		338,268	209,069	(731,914)	2,935,265	2,750,688
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		338,268	209,069	(731,914)	2,935,265	2,750,688

	A	B	M	N	O	P	Q
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2025-2026				
2							
3	50082115002						
4	District Number						
5	Whiteside SD 115						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		338,268	209,069	(731,914)	2,935,265	2,750,688
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		338,268	209,069	(731,914)	2,935,265	2,750,688

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2026-2027				
2							
3	50082115002						
4	District Number						
5	Whiteside SD 115						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		338,268	209,069	(731,914)	2,935,265	2,750,688
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		338,268	209,069	(731,914)	2,935,265	2,750,688

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)			
2						
3	50082115002					
4	District Number					
5	Whiteside SD 115					
6	District Name		FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,263,328	2,750,688	2,750,688	2,750,688
8	RECEIPTS/REVENUES		Acct #			
9	LOCAL SOURCES	1000	6,240,525	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	5,126,973	0	0	0
12	FEDERAL SOURCES	4000	2,016,824	0	0	0
13	Total Receipts/Revenues		13,384,322	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #			
15	INSTRUCTION	1000	7,398,417	0	0	0
16	SUPPORT SERVICES	2000	4,301,169	0	0	0
17	COMMUNITY SERVICES	3000	101,076	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,196,300	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		12,996,962	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		387,360	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)		3,900,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(3,900,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,750,688	2,750,688	2,750,688	2,750,688

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

**Fiscal Year 2023-2024
through Fiscal Year 2026-2027**

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 2023-2024

through Fiscal Year 2026-2027

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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 FY2024 budgeted expenditures over actual FY2023 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
 RCDD Number: 50082115002

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024			Total	
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund		(80) Tort Fund
1. Executive Administration Services	2320	176,917			176,917	184,181		0	184,181
2. Special Area Administration Services	2330	24,829			24,829	25,912		0	25,912
3. Other Support Services - School Administration	2490	5,821			5,821	5,821		0	5,821
4. Direction of Business Support Services	2510				0	0		0	0
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		207,567	0	0	207,567	215,914	0	0	215,914
9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023									4%

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, 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

Table with 6 columns: Name of Vendor, Product or Service Provided, Net Revenue, Non-Monetary Remuneration, Purpose of Proceeds, Distribution Method and Recipient of Non-Monetary Remunerations Distributed

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 2023 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 2023 (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, 2023 (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.	INCOMPLETE

End of Balancing