

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2026 - June 30, 2027

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? _____

Date of Amended Budget: _____

(MM/DD/YY)

District Name:

Whiteside SD 115

District RCDT No:

50082115002

Balanced budget; no Deficit Reduction Plan is required.

Budget of Whiteside SD 115, County of Saint Clair,
 State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

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 20th day of August, 2026,
 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, 2026 and ending June 30, 2027.

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 17th day of September, 2026
 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 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?js=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 6-10 and EstExp 11-19 tabs.		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
Description: Enter Whole Numbers Only												
1	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2026		1,873,866	727,970	33,879	(1,163,279)	(68,812)	5,097,528	2,783,136	58,021	894,128	
2	RECEIPTS/REVENUES (without Student Activity Funds)											
3	LOCAL SOURCES	1000	7,067,565	1,289,786	1,417,824	434,430	520,358	200,000	220,554	1,087,076	198,554	
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
5	STATE SOURCES	3000	5,157,566	50,000	0	450,000	0	0	0	0	0	
6	FEDERAL SOURCES	4000	1,403,871	0	0	0	0	0	0	0	0	
7	Total Direct Receipts/Revenues ²		13,629,002	1,339,786	1,417,824	884,430	520,358	200,000	220,554	1,087,076	198,554	
8	Receipts/Revenues for "On Behalf" Payments ²	3998										
9	Total Receipts/Revenues		13,629,002	1,339,786	1,417,824	884,430	520,358	200,000	220,554	1,087,076	198,554	
10	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
11	INSTRUCTION	1000	8,314,633				294,490			169,685		
12	SUPPORT SERVICES	2000	3,370,112	1,245,152		95,900	271,770	4,246,850		712,722	200,000	
13	COMMUNITY SERVICES	3000	127,187	0		0	10,300			0		
14	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,415,000	0	0	1,334,000	0	0		21,000	0	
15	DEBT SERVICES	5000	0	0	1,402,275	0	0	0		0	0	
16	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
17	Total Direct Disbursements/Expenditures ³		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850		903,407	200,000	
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
19	Total Disbursements/Expenditures		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850		903,407	200,000	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		402,070	94,634	15,549	(545,470)	(56,202)	(4,046,850)	220,554	183,669	(1,446)	
21	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)											
23	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Abolishment the Working Cash Fund ¹⁶	7110										
25	Abatement of the Working Cash Fund ¹⁶	7110										
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150		0								
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold ⁴	7210										
34	Premium on Bonds Sold	7220						4,246,850				
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Fixed Assets ⁵	7300										
37	Transfer to Debt Service to Pay Principal on Leases	7400			0							
38	Transfer to Debt Service to Pay Interest on Leases	7500			0							
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
41	Transfer to Capital Projects Fund	7800						0				
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere											
44	Total Other Sources of Funds ⁸	7990	0	0	0	0	0	4,246,850	0	0	0	
45												
46												

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.	Act #	(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	Description: Enter Whole Numbers Only											
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 Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	4,246,850	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027		2,275,936	822,604	49,428	(1,708,749)	(125,014)	5,297,528	3,003,690	241,690	892,682	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026		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, 2027		0									
89												
90												

A		B	C	D	E	F	G	H	I	J	K	L
1		Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2		Description: Enter Whole Numbers Only	Acct #	Operational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
91		Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026		1,873,866	727,970	33,879	(1,163,279)	(68,812)	5,097,528	2,783,136	58,021	894,128
92		RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
93		LOCAL SOURCES	1000	7,067,565	1,289,786	1,417,824	434,430	520,358	200,000	220,554	1,087,076	198,554
94		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95		STATE SOURCES	3000	5,157,566	50,000	0	450,000	0	0	0	0	0
96		FEDERAL SOURCES	4000	1,403,871	0	0	0	0	0	0	0	0
97		Total Direct Receipts/Revenues ^a		13,629,002	1,339,786	1,417,824	884,430	520,358	200,000	220,554	1,087,076	198,554
98		Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0
99		Total Receipts/Revenues		13,629,002	1,339,786	1,417,824	884,430	520,358	200,000	220,554	1,087,076	198,554
100		DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
101		INSTRUCTION	1000	8,314,633				294,490			169,685	
102		SUPPORT SERVICES	2000	3,370,112	1,245,152		95,900	271,770	4,246,850		712,722	200,000
103		COMMUNITY SERVICES	3000	127,187	0		0	10,300	0		0	0
104		PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,415,000	0	0	1,334,000	0	0		21,000	0
105		DEBT SERVICES	5000	0	0	1,402,275	0	0	0		0	0
106		PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
107		Total Direct Disbursements/Expenditures ⁹		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850		903,407	200,000
108		Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
109		Total Disbursements/Expenditures		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850		903,407	200,000
110		Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		402,070	94,634	15,549	(545,470)	(56,202)	(4,046,850)	220,554	183,669	(1,446)
111		OTHER SOURCES/USES OF FUNDS										
112		OTHER SOURCES OF FUNDS (7000)										
113		Total Other Sources of Funds ⁸		0	0	0	0	0	4,246,850	0	0	0
114		OTHER USES OF FUNDS (8000)										
115		Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0
116		Total Other Sources/Uses of Fund		0	0	0	0	0	4,246,850	0	0	0
117		ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027		2,275,936	822,604	49,428	(1,708,749)	(125,014)	5,297,528	3,003,690	241,690	892,682
118												
119												
120												
121												
122												
123		Object Name										
124		Salaries	100	8,362,644	568,000		0		0		435,260	9,365,904
125		Employee Benefits	200	1,960,678	150,200		0	576,560	0		110,722	2,798,160
126		Purchased Services	300	1,360,174	129,952	700	1,429,900		0		347,925	3,468,651
127		Supplies & Materials	400	235,186	397,000		0		0		9,500	641,686
128		Capital Outlay	500	0	0		0	0	4,246,850		0	4,246,850
129		Other Objects	600	1,308,250	0	1,401,575	0	0	0		0	2,709,825
130		Non-Capitalized Equipment	700	0	0		0		0		0	0
131		Termination Benefits	800	0	0		0		0		0	0
132		Total Expenditures		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850		903,407	200,000
133												23,231,076

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

121		Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122				Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123		Object Name											
124		Salaries	100	8,362,644	568,000		0		0		435,260	0	9,365,904
125		Employee Benefits	200	1,960,678	150,200		0	576,560	0		110,722	0	2,798,160
126		Purchased Services	300	1,360,174	129,952	700	1,429,900		0		347,925	200,000	3,468,651
127		Supplies & Materials	400	235,186	397,000		0		0		9,500	0	641,686
128		Capital Outlay	500	0	0		0	0	4,246,850		0	0	4,246,850
129		Other Objects	600	1,308,250	0	1,401,575	0	0	0		0	0	2,709,825
130		Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131		Termination Benefits	800	0	0		0		0		0	0	0
132		Total Expenditures		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850		903,407	200,000	23,231,076

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Service	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7										
3	as of July 1, 2026										
4	Total Direct Receipts & Other Sources ⁸		1,873,866	727,970	33,879	0	0	5,097,528	2,783,136	58,021	894,128
5	OTHER RECEIPTS		13,629,002	1,339,786	1,417,824	884,430	520,358	4,446,850	220,554	1,087,076	198,554
6	Interfund Loans Payable (Loans from Other Funds)	411				545,470	56,202				
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	545,470	56,202	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		13,629,002	1,339,786	1,417,824	1,429,900	576,560	4,446,850	220,554	1,087,076	198,554
12	Total Amount Available		15,502,868	2,067,756	1,451,703	1,429,900	576,560	9,544,378	3,003,690	1,145,097	1,092,682
13	Total Direct Disbursements & Other Uses ⁹		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850	0	903,407	200,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							601,672		
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	601,672	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850	601,672	903,407	200,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		2,275,936	822,604	49,428	0	0	5,297,528	2,402,018	241,690	892,682
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026		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, 2027		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		1,873,866	727,970	33,879	0	0	5,097,528	2,783,136	58,021	894,128
30	Total Direct Receipts & Other Sources ⁸		13,629,002	1,339,786	1,417,824	884,430	520,358	4,446,850	220,554	1,087,076	198,554
31	Total Other Receipts		0	0	0	545,470	56,202	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		13,629,002	1,339,786	1,417,824	1,429,900	576,560	4,446,850	220,554	1,087,076	198,554
33	Total Amount Available		15,502,868	2,067,756	1,451,703	1,429,900	576,560	9,544,378	3,003,690	1,145,097	1,092,682
34	Total Direct Disbursements & Other Uses ⁹		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850	0	903,407	200,000
35	Total Other Disbursements		0	0	0	0	0	0	601,672	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		13,226,932	1,245,152	1,402,275	1,429,900	576,560	4,246,850	601,672	903,407	200,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		2,275,936	822,604	49,428	0	0	5,297,528	2,402,018	241,690	892,682

	A	B	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Service	F (40) Transportation	G (50) Municipal Retirement/ Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety
1	Description: Enter Whole Numbers Only	Acct #									
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	5,669,405	902,772	1,401,824	433,330	500,858		180,554	1,080,076	180,554
6	Leasing Purposes Levy ¹²	1130	180,554								
7	Special Education Purposes Levy	1140	72,222								
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		5,922,181	902,772	1,401,824	433,330	500,858	0	180,554	1,080,076	180,554
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	3,000								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	99,000				15,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	24,000								
18	Total Payments in Lieu of Taxes		126,000	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	13,000								
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		13,000								
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									

1	A	B	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Service	F (40) Transportation	G (50) Municipal Retirement/ Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety
2	Description: Enter Whole Numbers Only	Acct #									
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	90,000	21,000	16,000	1,100	4,500	200,000	40,000	7,000	18,000
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		90,000	21,000	16,000	1,100	4,500	200,000	40,000	7,000	18,000
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	145,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	1,200								
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		146,200								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	7,700								
79	Admissions - Other	1719									
80	Fees	1720	27,015								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	20,100								
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		54,815	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		54,815								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	40,000								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821	400								
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		40,400								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		1,000							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	145,000								
110	Other Local Revenues (Describe & Itemize)	1999	529,969	365,014							
111	Total Other Revenue from Local Sources		674,969	366,014	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										
112	1000	7,067,565	1,289,786	1,417,824	434,430	520,358	200,000	220,554	1,087,076	198,554
113		7,067,565								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	2100									
115	2200									
116	2300									
117										
118	2000	0	0		0	0				
119										
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120										
121	3001	4,793,102								
122	3005									
123	3099		50,000							
124		4,793,102	50,000	0	0	0	0		0	0
125										
RESTRICTED GRANTS-IN-AID (3100-3900)										
126										
127	3100	65,000								
128	3120	57,000								
129	3130	1,600								
130	3199									
131		123,600	0		0					
132										
CAREER AND TECHNICAL EDUCATION (CTE)										
133	3200									
134	3220									
135	3225									
136	3235									
137	3240									
138	3270									
139	3299									
140		0	0			0				
141	3360	5,000								
142	3365									
143	3370									
144	3410									
145	3499									
146										
147	3500									
148	3510				250,000					
149	3599				200,000					
150		0	0		450,000	0				
151	3610									
152	3660									
153	3695									
154	3705	232,064								
155	3766									
156	3767									
157	3775									
158	3780									
159	3815									
160	3825									
161	3920									

	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											
162	School Infrastructure - Maintenance Projects	3925									
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,800								
164	Total Restricted Grants-In-Aid		364,464	0	0	450,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	5,157,566	50,000	0	450,000	0	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
168	Federal Impact Aid	4001	14,000								
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		14,000	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0			0	0			0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0			0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	370,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	135,000								
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		505,000				0				
194	TITLE I										
195	Title I - Low Income	4300	347,706								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		347,706	0			0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400									
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		0	0			0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	11,466								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	282,194								
210	Federal Special Education - IDEA Room & Board	4625									

	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											
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		293,660	0			0				
214	CTE - PERKINS										
215	CTE - Perkins-Title IIIIE Tech Prop	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	41,115								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	57,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	140,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	5,390								
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,389,871	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,403,871	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		13,629,002	1,339,786	1,417,824	884,430	520,358	200,000	220,554	1,087,076	198,554
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		13,629,002								

	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											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	3,850,400	848,218	62,046	137,924	0	4,700	0	0	4,903,288
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	202,200	40,310	2,675	12,500					257,685
8	Special Education Programs (Functions 1200 - 1220)	1200	1,751,300	435,695		3,300					2,190,295
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	524,950	170,460							695,410
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	66,000	2,875	18,000	20,000		2,500			109,375
15	Summer School Programs	1600									0
16	Gifted Programs	1650			16,580						16,580
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Tuant 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									0
23	Special Education Programs Pre-K Tuition	1913						142,000			142,000
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	6,394,850	1,497,558	99,301	173,724	0	149,200	0	0	8,314,633
35	Total Instruction (With Student Activity Funds 1999)	1000	6,394,850	1,497,558	99,301	173,724	0	149,200	0	0	8,314,633
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	232,200	64,626	9,500	1,629					307,955
39	Guidance Services	2120									0
40	Health Services	2130	84,500	22,045	220,300	4,000					330,845
41	Psychological Services	2140	106,100	40,105							146,205
42	Speech Pathology & Audiology Services	2150	318,000	94,580		1,100		1,200			414,880
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	740,800	221,356	229,800	6,729	0	1,200	0	0	1,199,885
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	62,000	26,260	21,000						109,260
47	Educational Media Services	2220				28,136		3,800			31,936
48	Assessment & Testing	2230			8,600						8,600
49	Total Support Services - Instructional Staff	2200	62,000	26,260	29,600	28,136	0	3,800	0	0	149,796
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	3,200	261	40,700	10,000		4,000			58,161
52	Executive Administration Services	2320	165,000	35,965							200,965
53	Special Area Administration Services	2330	2,550	1,060							3,610
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	170,750	37,286	40,700	10,000	0	4,000	0	0	262,736
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	407,000	109,355	28,968	850		4,000			550,173
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	407,000	109,355	28,968	850	0	4,000	0	0	550,173

	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											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	257,000	41,536	33,180	404		14,000			346,120
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	225,000	17,302	489,050	4,000		50			735,402
66	Internal Services	2570									0
67	Total Support Services - Business	2500	482,000	58,838	522,230	4,404	0	14,050	0	0	1,081,522
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			126,000						126,000
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	0	0	126,000	0	0	0	0	0	126,000
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	1,862,550	453,095	977,298	50,119	0	27,050	0	0	3,370,112
77	COMMUNITY SERVICES (ED)	3000	105,244	10,025	575	11,343					127,187
78	Payments to Other Dist & Govt Units (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			280,000						280,000
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			283,000			0			283,000
87	Payments for Regular Programs - Tuition	4210						32,000			32,000
88	Payments for Special Education Programs - Tuition	4220						1,100,000			1,100,000
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									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,132,000			1,132,000
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-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			283,000			1,132,000			1,415,000
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			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))		8,362,644	1,960,678	1,360,174	235,186	0	1,308,250	0	0	13,226,932

	A	B	C	D	E	F	G	H	I	J	K
1	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											
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		8,362,644	1,960,678	1,360,174	235,186	0	1,308,250	0	0	13,226,932
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										
120											402,070
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)	2000									
122	SUPPORT SERVICES (O&M)	2100									
123	Support Services - Pupil	2190									
124	Other Support Services - Pupils (Describe & Itemize)	2500									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	568,000	150,200	129,952	397,000					1,245,152
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	568,000	150,200	129,952	397,000	0	0	0	0	1,245,152
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	568,000	150,200	129,952	397,000	0	0	0	0	1,245,152
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									
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			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
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			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		568,000	150,200	129,952	397,000	0	0	0	0	1,245,152
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										94,634
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
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
171	5150									0
172	5100									0
173	5200									686,575
174	5300									715,000
175	5400			700			715,000			700
176	5000			700			1,401,575			1,402,275
177	6000			700			1,401,575			0
178										1,402,275
179										15,549
180										
181	2000									
182	2100									
183	2190									0
184	2550									95,900
185	2900									0
186	2000	0	0	95,900	0	0	0	0	0	95,900
187	3000									0
188	4000									
189	4100									
190	4110									
191	4120									
192	4130									
193	4140									
194	4170									
195	4190									
196	4100									
197	4400									
198	4000									
199	5000									
200	5100									
201	5110									
202	5120									
203	5130									
204	5140									
205	5150									
206	5100									
207	5200									
208	5300									
209	5400									
210	5000									
211	6000									
212										
213										
214										
215										
216										
217	1000									
218	1100									
219	1125									
220	1200									
221	1225									
222	1250									
223										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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		4,200							4,200
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800									0
232	Tuam Alternative & Optional Programs	1900									0
233	Total Instruction	1000		294,490							294,490
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		4,120							4,120
237	Guidance Services	2120									0
238	Health Services	2130		8,980							8,980
239	Psychological Services	2140		1,400							1,400
240	Speech Pathology & Audiology Services	2150		4,500							4,500
241	Other Support Services - Pupils (Describe & Itemize)	2190		4,750							4,750
242	Total Support Services - Pupil	2100		23,750							23,750
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		395							395
245	Educational Media Services	2220									0
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		395							395
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		655							655
250	Executive Administration Services	2320		2,550							2,550
251	Special Area Administrative Services	2330		270							270
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		3,475							3,475
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		37,700							37,700
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		37,700							37,700
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		38,700							38,700
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		129,000							129,000
264	Pupil Transportation Services	2550									0
265	Food Services	2560		38,750							38,750
266	Internal Services	2570									0
267	Total Support Services - Business	2500		206,450							206,450
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	2650									0
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		271,770							271,770
277	COMMUNITY SERVICES (MR/SS)	3000		10,300							10,300
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

	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										0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Rep 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			576,560				0			576,560
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(56,202)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					4,246,850				4,246,850
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	4,246,850	0	0		4,246,850
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
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	4,246,850	0	0		4,246,850
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,046,850)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	47,500	15,030	0	0	0	0	0	0	62,530
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200	57,400	15,635							73,035
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250	27,900	6,220							34,120
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	Traut 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 Description: Enter Whole Numbers Only	B Funct #	C (100) Salaries	D (200) Employee Benefits	E (300) Purchased Services	F (400) Supplies & Materials	G (500) Capital Outlay	H (600) Other Objects	I (700) Non-Capitalized Equipment	J (800) Termination Benefits	K (900) Total
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 ¹⁴	1000	132,800	36,885	0	0	0	0	0	0	169,685
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110	28,000	9,372							37,372
348	Guidance Services	2120									0
349	Health Services	2130	28,260	7,746							36,006
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190	27,500	3,615							31,115
353	Total Support Services - Pupil	2100	83,760	20,733	0	0	0	0	0	0	104,493
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			237,000						237,000
365	Total Support Services - General Administration	2300	0	0	237,000	0	0	0	0	0	237,000
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	140,900	45,988							186,888
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	140,900	45,988	0	0	0	0	0	0	186,888
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520			35,525						35,525
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540	72,500	7,116	22,900	9,500					112,016
375	Pupil Transportation Services	2550									0
376	Food Services	2560	5,300								5,300
377	Internal Services	2570									0
378	Total Support Services - Business	2500	77,800	7,116	58,425	9,500	0	0	0	0	152,841
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			31,500						31,500
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	31,500	0	0	0	0	0	31,500
386	Other Support Services - Misc. (Describe & Itemize)	2900									0
387	Total Support Services	2000	302,460	73,837	326,925	9,500	0	0	0	0	712,722
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									0
391	Payments for Regular Programs	4110			21,000						21,000
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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			21,000			0			21,000
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			21,000			0			21,000
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
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 or 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										0
425	Principal Retired) (Describe & Itemize)	5300									0
426	Debt Service - Other (Describe & Itemize)	5400									0
427	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									
428	Total Direct Disbursements/Expenditures		435,260	110,722	347,925	9,500	0	0	0	0	903,407
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										183,669
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									0
434	Facilities Acquisition & Construction Services	2530									200,000
435	Operation & Maintenance of Plant Service	2540			200,000						200,000
436	Total Support Services - Business	2500	0	0	200,000	0	0	0	0	0	0
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	200,000	0	0	0	0	0	200,000
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase										0
	Principal Retired) (Describe & Itemize)	5300									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											
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures				200,000	0	0	0	0		200,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	0	0	0	0	0		(1,446)

	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: Error - Please describe all the revenue.						
3	Expenditure Check: OK						
	Revenues Acct (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
4	1190			10-2190			
5	1290	\$ 24,000	Personal property Replacement Tax	10-2490			
6	1614			10-2900			
7	1690			10-4190	\$ 3,000	Regional Office of Education CoOp	
8	1790	\$ 20,100	Chrome Book Tech Fees	10-4290			
9	1819			10-4390			
10	1829			10-4400			
11	1890			10-5150			
12	1993	\$ 145,000	ESP Before and After School program	20-2190			
13	1999	\$ 894,983	Solar Tax Credit	20-2900			
14	2300			20-4190			
15	3099	\$ 50,000	Solar Project State Incentive and Maintenance Grant	20-4400			
16	3199			20-5150			
17	3299			30-4190			
18	3499			30-5150			
19	3599			30-5300	\$ 715,000	Bond Cost	
20	3999	\$ 3,800	Literacy Grant	30-5400	\$ 700	Bond Fees	
21	4009		Federal Solar Project Grant	40-2190			
22	4090			40-2900			
23	4199			40-4190			
24	4299			40-4400			
25	4399			40-5150			
26	4499			40-5300			
27	4699			40-5400			
28	4799			50-2190	\$ 4,750	School Support FICA/MED	
29	4998	\$ 5,390	Federal Grant	50-2490			
30				50-2900			
31				50-5150			
32				60-2900			
33				60-4190			
34				80-2190	\$ 31,115	School Support FICA/MED	
35				80-2490			
36				80-2900			
37				80-4190			
38				80-4290			
39				80-4390			
40				80-4400			
41				80-5150			
42				80-5300			
43				80-5400			
44				90-2900			
45				90-4190			
46				90-5150			
47				90-5300			
48							

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	13,629,002	1,339,786	884,430	220,554	16,073,772
Direct Expenditures	13,226,932	1,245,152	1,429,900		15,901,984
Difference	402,070	94,634	(545,470)	220,554	171,788
Estimated Fund Balance - June 30, 2027	2,275,936	822,604	(1,708,749)	3,003,690	4,393,481

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 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 2025-2026 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 22-26) 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 FY2026-2027				
2							
3							
4							
5	Whiteside SD 115						
	District Name						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,873,866	727,970	(1,163,279)	2,783,136	4,221,693
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	7,067,565	1,289,786	434,430	220,554	9,012,335
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	5,157,566	50,000	450,000	0	5,657,566
12	FEDERAL SOURCES	4000	1,403,871	0	0	0	1,403,871
13	Total Receipts/Revenues		13,629,002	1,339,786	884,430	220,554	16,073,772
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	8,314,633				8,314,633
16	SUPPORT SERVICES	2000	3,370,112	1,245,152	95,900		4,711,164
17	COMMUNITY SERVICES	3000	127,187	0	0		127,187
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,415,000	0	1,334,000		2,749,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		13,226,932	1,245,152	1,429,900		15,901,984
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		402,070	94,634	(545,470)	220,554	171,788
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		2,275,936	822,604	(1,708,749)	3,003,690	4,393,481

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028				
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)		2,275,936	822,604	(1,708,749)	3,003,690	4,393,481
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		2,275,936	822,604	(1,708,749)	3,003,690	4,393,481

	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 FY2028-2029				
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>		2,275,936	822,604	(1,708,749)	3,003,690	4,393,481
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		2,275,936	822,604	(1,708,749)	3,003,690	4,393,481

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i> <i>50082115002</i> <i>District Number</i> <i>Whiteside SD 115</i> <i>District Name</i>		ESTIMATED BUDGET FY2029-2030				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,275,936	822,604	(1,708,749)	3,003,690	4,393,481
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		2,275,936	822,604	(1,708,749)	3,003,690	4,393,481

	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					
6	District Name		FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,221,693	4,393,481	4,393,481	4,393,481
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	9,012,335	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	5,657,566	0	0	0
12	FEDERAL SOURCES	4000	1,403,871	0	0	0
13	Total Receipts/Revenues		16,073,772	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	8,314,633	0	0	0
16	SUPPORT SERVICES	2000	4,711,164	0	0	0
17	COMMUNITY SERVICES	3000	127,187	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,749,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		15,901,984	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		171,788	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		4,393,481	4,393,481	4,393,481	4,393,481

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

**Fiscal Year 2026-2027
through Fiscal Year 2029-2030**

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 2026-2027
through Fiscal Year 2029-2030***

- 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 2027 Spending Plan WHITESIDE SCHOOL DIST 115

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2026-27 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The district will hire a Curriculum MTSS Coordinator

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

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

Top Strategy 3

Top Strategy 2

Top Strategy 1

Maintain or expand pupil support services

Focus increased time and attention on special student groups

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

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 2027 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 2026)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,104.13	Adequacy Target	\$15,375,469
		Final Resources	\$12,173,987	Percent of Adequacy	79%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	2	Gross State Contribution	\$4,793,102
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	FY26 Base Funding, Minimum	\$4,731,219	FY 2026 Tier Funding	\$61,883
		Low-Income Students	\$686,918		
		English Learners (ELs)	\$263		
		Special Education	\$587,548		

*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 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.

Funding Type (Select)

Actual

\$63,123

1)

		Data Source 1		Data Source 2		Data Source 3	
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	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)	
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)	Principals	Yes	Bilingual Parent Advisory Committee		
		Special Ed. Program Director(s)	School Improvement Teams	Yes	Other Parent Group(s)		
		Other Program Leaders	Teacher or Support Staff Unions	Yes	Community Focus Group(s)		
		School Board Members	Other School Staff	Yes	Other		
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 2027 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.)	Priority Investment 1		Priority Investment 2		Priority Investment 3	
		Instructional Facilitator		Core Intervention Teacher		Professional Development	
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)	The district will hire a Curriculum MTSS Coordinator and Behavior Intervention Teacher					
Cost Factor Table The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 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 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 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 2027 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 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives		

Plan Assurances

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

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 will be used to serve English learners."

Required

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

Required

No
- 3.) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

N/A

N/A
- 4.) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

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	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, 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, Q5 (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)	Complete	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	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	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 FY2027 budgeted expenditures over actual FY2026 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and must be submitted in conjunction with that report. An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Whiteside SD 115
RCDT Number: 50082115002

		Estimated Actual Expenditures, Fiscal Year 2026			Budgeted Expenditures, Fiscal Year 2027		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund
Description	Funct. No.						
1. Executive Administration Services	2320	193,000			200,965		0
2. Special Area Administration Services	2330	22,517			3,610		0
3. Other Support Services - School Administration	2490				0		0
4. Direction of Business Support Services	2510				0		0
5. Internal Services	2570				0		0
6. Direction of Central Support Services	2610				0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0		0
8. Totals		215,517	0	0	204,575	0	0
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026							-5%

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.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell J13)	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 2026 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 2026 (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, 2026 (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, 2026 (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 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 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.	ERROR -Please describe revenue.
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing