

**District Type:**  
 School District  
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division

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

**Accounting Basis:**

Cash  
 Accrual  
 Is this an amended budget? No \_\_\_\_\_

Balanced budget; no Deficit Reduction Plan is required.

Date of Amended Budget: \_\_\_\_\_  
 (MM/DD/YY)

District Name: Orland SD 135  
 District RCDT No: 07016135002

**If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of Orland SD 135, County of Cook,  
 State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of Orland SD 135,  
 County of Cook, 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 11 day of September, 2023,  
 notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

**ADOPTION OF BUDGET**

The budget shall be approved and signed below by members of the School Board. Adopted this 11 day of September, 2023  
 by a roll call vote of 7 Yeas, and \_\_\_\_\_ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Linda Peckham-Dodge	
Elizabeth Jobb	
Nichole Browner	
James Bax	
Alan Kastengren	
Patti Thanos	
Jennifer Tutor	

\* 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.**

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>ESTIMATED BEGINNING FUND BALANCE (without Student Activity)</b>		37,598,407	5,409,432	1,629,474	4,237,013	1,928,331	7,912,647	13,372,447	0	205,111
<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	66,483,100	5,826,500	2,200,000	3,750,000	3,120,000	70,000	249,900	0	3,000
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
<b>STATE SOURCES</b>	<b>3000</b>	5,152,700	0	0	2,850,000	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	3,888,100	0	0	0	0	927,450	0	0	0
<b>Total Direct Receipts/Revenues<sup>8</sup></b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	997,450	249,900	0	3,000
Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998									
<b>Total Receipts/Revenues</b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	997,450	249,900	0	3,000
<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>										
<b>INSTRUCTION</b>	<b>1000</b>	51,530,028				1,143,465			0	
<b>SUPPORT SERVICES</b>	<b>2000</b>	22,544,690	5,770,650		6,788,855	1,798,280	19,492,919		0	0
<b>COMMUNITY SERVICES</b>	<b>3000</b>	474,320	0		0	44,290			0	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	450,000	0	0	0	0	0		0	0
<b>DEBT SERVICES</b>	<b>5000</b>	0	0	2,275,550	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0	0	0	0		0	0
<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		74,999,038	5,770,650	2,275,550	6,788,855	2,986,035	19,492,919		0	0
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		74,999,038	5,770,650	2,275,550	6,788,855	2,986,035	19,492,919		0	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		524,862	55,850	(75,550)	(188,855)	133,965	(18,495,469)	249,900	0	3,000
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment the Working Cash Fund <sup>1b</sup>	7110									
Abatement of the Working Cash Fund <sup>1b</sup>	7110						6,000,000			
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to	7170			0						
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold <sup>4</sup>	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>5</sup>	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0						
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						6,000,000			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
<b>Total Other Sources of Funds<sup>8</sup></b>		0	0	0	0	0	12,000,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>1b</sup>	8110							6,000,000		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest <sup>6</sup>	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and	8170									
Taxes Pledged to Pay Principal on GASB 87 Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									

Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
Taxes Transferred to Pay for Capital Projects	8810	5,000,000	1,000,000								
Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
Other Revenues Pledged to Pay for Capital Projects	8830										
Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
Other Uses Not Classified Elsewhere	8990										
<b>Total Other Uses of Funds<sup>9</sup></b>		5,000,000	1,000,000	0	0	0	0	6,000,000	0	0	0
<b>Total Other Sources/Uses of Fund</b>		(5,000,000)	(1,000,000)	0	0	0	12,000,000	(6,000,000)	0	0	0
<b>ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June</b>		33,123,269	4,465,282	1,553,924	4,048,158	2,062,296	1,417,178	7,622,347	0	208,111	
<b>Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as</b>		50,000									
<b>RECEIPTS/REVENUES (For Student Activity Funds)</b>											
<b>Total Student Activity Direct Receipts/Revenues (Local Sources)</b>	1799	0									
<b>DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)</b>											
<b>Total Student Activity Direct Disbursements/Expenditures</b>	1999	0									
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		0									
<b>Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024</b>		50,000									
<b>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023</b>		37,648,407	5,409,432	1,629,474	4,237,013	1,928,331	7,912,647	13,372,447	0	205,111	
<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>											
<b>LOCAL SOURCES</b>	1000	66,483,100	5,826,500	2,200,000	3,750,000	3,120,000	70,000	249,900	0	3,000	
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO STATE SOURCES</b>	2000	0	0	0	0	0	0	0	0	0	
<b>FEDERAL SOURCES</b>	4000	3,888,100	0	0	0	0	927,450	0	0	0	
<b>Total Direct Receipts/Revenues<sup>8</sup></b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	997,450	249,900	0	3,000	
Receipts/Revenues for "On Behalf" Payments <sup>4</sup>	3998	0	0	0	0	0	0	0	0	0	
<b>Total Receipts/Revenues</b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	997,450	249,900	0	3,000	
<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>											
<b>INSTRUCTION</b>	1000	51,530,028				1,143,465			0		
<b>SUPPORT SERVICES</b>	2000	22,544,690	5,770,650		6,788,855	1,798,280	19,492,919		0	0	
<b>COMMUNITY SERVICES</b>	3000	474,320	0		0	44,290			0		
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	450,000	0	0	0	0	0		0	0	
<b>DEBT SERVICES</b>	5000	0	0	2,275,550	0	0			0	0	
<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		74,999,038	5,770,650	2,275,550	6,788,855	2,986,035	19,492,919		0	0	
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
<b>Total Disbursements/Expenditures</b>		74,999,038	5,770,650	2,275,550	6,788,855	2,986,035	19,492,919		0	0	
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		524,862	55,850	(75,550)	(188,855)	133,965	(18,495,469)	249,900	0	3,000	
<b>OTHER SOURCES/USES OF FUNDS</b>											
<b>OTHER SOURCES OF FUNDS (7000)</b>											
<b>Total Other Sources of Funds<sup>8</sup></b>		0	0	0	0	0	12,000,000	0	0	0	
<b>OTHER USES OF FUNDS (8000)</b>											
<b>Total Other Uses of Funds<sup>9</sup></b>		5,000,000	1,000,000	0	0	0	0	6,000,000	0	0	
<b>Total Other Sources/Uses of Fund</b>		(5,000,000)	(1,000,000)	0	0	0	12,000,000	(6,000,000)	0	0	
<b>ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as</b>		33,173,269	4,465,282	1,553,924	4,048,158	2,062,296	1,417,178	7,622,347	0	208,111	

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

Description	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &	Total By Object
Salaries	100	50,882,896	2,611,000		375,000		0		0	0	53,868,896
Employee Benefits	200	12,508,127	774,400		32,855	2,986,035	0		0	0	16,301,417
Purchased Services	300	3,390,400	1,027,450	5,000	6,381,000		250,000		0	0	11,053,850
Supplies & Materials	400	4,777,955	1,357,800		0		0		0	0	6,135,755
Capital Outlay	500	60,000	0		0		13,829,080		0	0	13,889,080
Other Objects	600	1,944,100	0	2,270,550	0	0	0		0	0	4,214,650
Non-Capitalized Equipment	700	1,210,560	0		0		5,413,839		0	0	6,624,399
Termination Benefits	800	225,000	0		0		0		0	0	225,000
<b>Total Expenditures</b>		74,999,038	5,770,650	2,275,550	6,788,855	2,986,035	19,492,919		0	0	112,313,047

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023</b>		37,598,407	5,409,432	1,629,474	4,237,013	1,928,331	7,912,647	13,372,447	0	205,111
<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	12,997,450	249,900	0	3,000
<b>OTHER RECEIPTS</b>										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	12,997,450	249,900	0	3,000
<b>Total Amount Available</b>		113,122,307	11,235,932	3,829,474	10,837,013	5,048,331	20,910,097	13,622,347	0	208,111
<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		79,999,038	6,770,650	2,275,550	6,788,855	2,986,035	19,492,919	6,000,000	0	0
<b>OTHER DISBURSEMENTS</b>										
Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		79,999,038	6,770,650	2,275,550	6,788,855	2,986,035	19,492,919	6,000,000	0	0
<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024</b>		33,123,269	4,465,282	1,553,924	4,048,158	2,062,296	1,417,178	7,622,347	0	208,111
<b>Activity Funds</b>										
<b>Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023</b>		50,000								
<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		0								
<b>Total Amount Available</b>		50,000								
<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		0								
<b>Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024</b>		50,000								
<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023</b>		37,648,407	5,409,432	1,629,474	4,237,013	1,928,331	7,912,647	13,372,447	0	205,111
<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	12,997,450	249,900	0	3,000
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		75,523,900	5,826,500	2,200,000	6,600,000	3,120,000	12,997,450	249,900	0	3,000
<b>Total Amount Available</b>		113,172,307	11,235,932	3,829,474	10,837,013	5,048,331	20,910,097	13,622,347	0	208,111
<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		79,999,038	6,770,650	2,275,550	6,788,855	2,986,035	19,492,919	6,000,000	0	0
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		79,999,038	6,770,650	2,275,550	6,788,855	2,986,035	19,492,919	6,000,000	0	0
<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024</b>		33,173,269	4,465,282	1,553,924	4,048,158	2,062,296	1,417,178	7,622,347	0	208,111

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies <sup>11 (1110-1120)</sup>	-	60,925,000	5,750,000	2,185,000	3,660,000	1,510,000		(100)		
Leasing Purposes Levy <sup>12</sup>	1130	480,000								
Special Education Purposes Levy	1140	415,000								
FICA and Medicare Only Levies	1150					1,435,000				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies <i>(Describe &amp; Itemize)</i>	1190									
<b>Total Ad Valorem Taxes Levied by District</b>		<b>61,820,000</b>	<b>5,750,000</b>	<b>2,185,000</b>	<b>3,660,000</b>	<b>2,945,000</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	800,000				150,000				
Other Payments in Lieu of Taxes <i>(Describe &amp; Itemize)</i>	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>										
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	15,000								
Summer School Tuition from Other Districts (In State)	1322	20,500								
Summer School Tuition from Other Sources (In State)	1323	5,000								
Summer School Tuition from Other Sources (Out of State)	1324	10,500								
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
<b>Total Tuition</b>		<b>51,000</b>								
<b>TRANSPORTATION FEES</b>										
Regular Transportation Fees from Pupils or Parents (In State)	1411				10,000					
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									

Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
<b>Total Transportation Fees</b>					10,000					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	449,000	75,000	15,000	80,000	25,000	5,000	250,000		3,000
Gain or Loss on Sale of Investments	1520									
<b>Total Earnings on Investments</b>		449,000	75,000	15,000	80,000	25,000	5,000	250,000	0	3,000
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	750,000								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614	25,000								
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690	550,000								
<b>Total Food Service</b>		1,325,000								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711									
Admissions - Other	1719									
Fees	1720	514,100								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Fund Revenues	1799									
<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		514,100	0							
<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		514,100								
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Textbook Rentals - Regular Textbooks	1811	575,000								
Textbook Rentals - Summer School Textbooks	1812									
Textbook Rentals - Adult/Continuing Education Textbooks	1813									
Textbook Rentals - Other (Describe & Itemize)	1819									
Textbook Sales - Regular Textbooks	1821									
Textbook Sales - Summer School	1822									
Textbook Sales - Adult/Continuing Education	1823									
Textbook Sales - Other (Describe & Itemize)	1829									
Other Textbook Income (Describe & Itemize)	1890	4,000								
<b>Total Textbooks</b>		579,000								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910		1,500							
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930						65,000			
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	725,000								
Other Local Revenues (Describe & Itemize)	1999	220,000								
<b>Total Other Revenue from Local Sources</b>		945,000	1,500	0	0	0	65,000	0	0	0
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	66,483,100	5,826,500	2,200,000	3,750,000	3,120,000	70,000	249,900	0	3,000

<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>		66,483,100								
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (3000)</b>										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	0	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	4,635,200								
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		4,635,200	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	500,000								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	5,000								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		505,000	0		0					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	7,500								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		7,500	0		0					
<b>BILINGUAL EDUCATION</b>										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Education</b>		0			0					
State Free Lunch & Breakfast	3360									
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				1,750,000					
Transportation - Special Education	3510				1,100,000					
Transportation - Other (Describe & Itemize)	3599									
<b>Total Transportation</b>		0	0		2,850,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									

Extended Learning Opportunities - Summer Bridges	3825										
Infrastructure Improvements - Planning/Construction	3920										
School Infrastructure - Maintenance Projects	3925										
Other Restricted Revenue from State Sources <i>(Describe &amp; Itemize)</i>	3999	5,000									
<b>Total Restricted Grants-In-Aid</b>		517,500	0	0	2,850,000	0	0	0	0	0	0
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	5,152,700	0	0	2,850,000	0	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>											
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>											
Federal Impact Aid	4001										
Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4009										
<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>											
Head Start	4045										
Construction (Impact Aid)	4050										
MAGNET	4060										
Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4090										
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0				0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>											
<b>TITLE V</b>											
Title V - Flexibility and Accountability	4100										
Title V - SEA Projects	4105										
Title V - Rural Education Initiative (REI)	4107										
Title V - Other <i>(Describe &amp; Itemize)</i>	4199										
<b>Total Title V</b>		0	0		0	0					0
<b>FOOD SERVICE</b>											
Breakfast Start-Up Expansion	4200										
National School Lunch Program	4210										
Special Milk Program	4215	50,000									
School Breakfast Program	4220										
Summer Food Service Admin/Program	4225										
Child and Adult Care Food Program	4226										
Fresh Fruit and Vegetables	4240										
Food Service - Other <i>(Describe &amp; Itemize)</i>	4299										
<b>Total Food Service</b>		50,000							0		
<b>TITLE I</b>											
Title I - Low Income	4300	733,500									
Title I - Low Income - Neglected, Private	4305										
Title I - Migrant Education	4340										
Title I - Other <i>(Describe &amp; Itemize)</i>	4399										
<b>Total Title I</b>		733,500	0		0	0					0
<b>TITLE IV</b>											
Title IV - Student Support & Academic Enrichment Grant	4400	80,000									
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415										
Title IV - 21st Century	4421										
Title IV - Other <i>(Describe &amp; Itemize)</i>	4499										
<b>Total Title IV</b>		80,000	0		0	0					0
<b>FEDERAL - SPECIAL EDUCATION</b>											
Federal Special Education - Preschool Flow-Through	4600	42,500									
Federal Special Education - Preschool Discretionary	4605										
Federal Special Education - IDEA Flow Through	4620	1,235,000									
Federal Special Education - IDEA Room & Board	4625	5,000									
Federal Special Education - IDEA Discretionary	4630										
Federal Special Education - IDEA - Other <i>(Describe &amp; Itemize)</i>	4699										
<b>Total Federal Special Education</b>		1,282,500	0		0	0					0



<b>CTE - PERKINS</b>									
CTE - Perkins-Title IIIIE Tech Prep	4770								
CTE - Other (Describe & Itemize)	4799								
<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>			
Federal - Adult Education	4810								
ARRA - General State Aid - Education Stabilization	4850								
ARRA - Title I - Low Income	4851								
ARRA - Title I - Neglected, Private	4852								
ARRA - Title I - Delinquent, Private	4853								
ARRA - Title I - School Improvement (Part A)	4854								
ARRA - Title I - School Improvement (Section 1003g)	4855								
ARRA - IDEA - Part B - Preschool	4856								
ARRA - IDEA - Part B - Flow-Through	4857								
ARRA - Title IID - Technology - Formula	4860								
ARRA - Title IID - Technology - Competitive	4861								
ARRA - McKinney - Vento Homeless Education	4862								
ARRA - Child Nutrition Equipment Assistance	4863								
Impact Aid Formula Grants	4864								
Impact Aid Competitive Grants	4865								
Qualified Zone Academy Bond Tax Credits	4866								
Qualified School Construction Bond Credits	4867								
Build America Bond Tax Credits	4868								
Build America Bond Interest Reimbursement	4869								
ARRA - General State Aid - Other Government Services Stabilization	4870								
Other ARRA Funds - II	4871								
Other ARRA Funds - III	4872								
Other ARRA Funds - IV	4873								
Other ARRA Funds - V	4874								
ARRA - Early Childhood	4875								
Other ARRA Funds - VII	4876								
Other ARRA Funds - VIII	4877								
Other ARRA Funds - IX	4878								
Other ARRA Funds - X	4879								
Other ARRA Funds - Ed Job Fund Program	4880								
<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Race to the Top Program	4901								
Race to the Top - Preschool Expansion Grant	4902								
Title III - Instruction for English Learners & Immigrant Students	4905	7,100							
Title III - English Language Acquisition	4909	90,000							
McKinney Education for Homeless Children	4920								
Title II - Eisenhower - Professional Development Formula	4930								
Title II - Teacher Quality	4932	200,000							
Title II - Part A - Supporting Effective Instruction - State Grants	4935								
Federal Charter Schools	4960								
State Assessment Grants	4981								
Grant for State Assessments and Related Activities	4982								
Medicaid Matching Funds - Administrative Outreach	4991	125,000							
Medicaid Matching Funds - Fee-For-Service Program	4992	220,000							
Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	1,100,000					927,450		
<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		<b>3,888,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>927,450</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	<b>3,888,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>927,450</b>	<b>0</b>	<b>0</b>
<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		<b>75,523,900</b>	<b>5,826,500</b>	<b>2,200,000</b>	<b>6,600,000</b>	<b>3,120,000</b>	<b>997,450</b>	<b>249,900</b>	<b>0</b>
<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		<b>75,523,900</b>							<b>3,000</b>



Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
<b>Total Debt Service</b>	<b>5000</b>									0
<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		2,611,000	774,400	1,027,450	1,357,800	0	0	0	0	5,770,650
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										55,850

<b>30 - DEBT SERVICE FUND (DS)</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>									0
<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>									0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
<b>Debt Service - Pavments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase</b>	<b>5300</b>						2,228,550			2,228,550
<b>Debt Service - Other (Describe &amp; Itemize)</b>	<b>5400</b>						42,000			42,000
<b>Total Debt Service</b>	<b>5000</b>		5,000				5,000			5,000
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>								2,270,550		2,275,550
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(75,550)

<b>40 - TRANSPORTATION FUND (TR)</b>										
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
<b>Support Services - Pupils</b>	<b>2100</b>									
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Support Services - Business</b>										
Pupil Transportation Services	2550	375,000	32,855	6,381,000						6,788,855
Other Support Services - Business (Describe & Itemize)	2900									0
<b>Total Support Services</b>	<b>2000</b>	<b>375,000</b>	<b>32,855</b>	<b>6,381,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,788,855</b>
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									0
<b>Payments to Other Dist &amp; Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>									0
<b>DEBT SERVICE (TR)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>									0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
<b>Debt Service - Pavments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase</b>	<b>5300</b>									0
<b>Debt Service - Other (Describe &amp; Itemize)</b>	<b>5400</b>									0
<b>Total Debt Service</b>	<b>5000</b>									0
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		375,000	32,855	6,381,000	0	0	0	0	0	6,788,855
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(188,855)

<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
Regular Program	1100		318,150							318,150
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		688,175							688,175
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250		42,200							42,200
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500		5,210							5,210
Summer School Programs	1600		49,280							49,280
Gifted Programs	1650		10,500							10,500
Driver's Education Programs	1700									0
Bilingual Programs	1800		29,950							29,950
Truant Alternative & Optional Programs	1900									0
<b>Total Instruction</b>	<b>1000</b>		<b>1,143,465</b>							<b>1,143,465</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110		20,600							20,600
Guidance Services	2120		35,350							35,350
Health Services	2130		215,390							215,390
Psychological Services	2140		5,550							5,550
Speech Pathology & Audiology Services	2150		25,715							25,715
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>302,605</b>							<b>302,605</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210		98,135							98,135
Educational Media Services	2220		247,550							247,550
Assessment & Testing	2230		200							200
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>345,885</b>							<b>345,885</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310		21,675							21,675
Executive Administration Services	2320		3,500							3,500
Special Area Administrative Services	2330		4,075							4,075
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365									0
<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>29,250</b>							<b>29,250</b>
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410		241,500							241,500
Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>241,500</b>							<b>241,500</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510									0
Fiscal Services	2520		89,750							89,750
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		647,515							647,515
Pupil Transportation Services	2550		27,255							27,255
Food Services	2560		31,070							31,070
Internal Services	2570									0
<b>Total Support Services - Business</b>	<b>2500</b>		<b>795,590</b>							<b>795,590</b>
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630		12,730							12,730
Staff Services	2640		70,720							70,720
Data Processing Services	2660									0
<b>Total Support Services - Central</b>	<b>2600</b>		<b>83,450</b>							<b>83,450</b>
<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									
<b>Total Support Services</b>	<b>2000</b>		<b>1,798,280</b>							<b>1,798,280</b>
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>44,290</b>							<b>44,290</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service</b>	<b>5000</b>									0





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.

Revenue Check: **OK**  
 Expenditure Check: **OK**

Error Message	Revenues Acct. (EstRev)	Amount	Describe Revenue	Expenditures Fund-	Amount	Describe Expenditures	Error Message
OK	1190			10-2190	\$ 15,000	Graduation Supplies	OK
OK	1290			10-2490			OK
OK	1614	\$ 25,000	Special Milk Program	10-2900	\$ 10,000	Other Support Services - per ISBE	OK
OK	1690	\$ 550,000	Food Service from IGA with District 146	10-4190			OK
OK	1790			10-4290			OK
OK	1819			10-4390			OK
OK	1829			10-4400			OK
OK	1890	\$ 4,000	Prior Year Registration Fees	10-5150			OK
OK	1993	\$ 725,000	Health Insurance Revenue	20-2190			OK
OK	1999	\$ 220,000	Misc Revenue	20-2900			OK
OK	2300			20-4190			OK
OK	3099			20-4400			OK
OK	3199			20-5150			OK
OK	3299			30-4190			OK
OK	3499			30-5150			OK
OK	3599			30-5300	\$ 42,000	Debt Service Prinipal Payments	OK
OK	3999	\$ 5,000	Library Grant	30-5400	\$ 5,000	Debt Service Management Fee	OK
OK	4009			40-2190			OK
OK	4090			40-2900			OK
OK	4199			40-4190			OK
OK	4299			40-4400			OK
OK	4399			40-5150			OK
OK	4499			40-5300			OK
OK	4699			40-5400			OK
OK	4799			50-2190			OK
OK	4998	\$ 2,027,450	ESSER	50-2490			OK
				50-2900			OK
				50-5150			OK
				60-2900			OK
				60-4190			OK
				80-2190			OK
				80-2490			OK
				80-2900			OK
				80-4190			OK
				80-4290			OK
				80-4390			OK
				80-4400			OK
				80-5150			OK
				80-5300			OK
				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK
				90-5300			OK

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	75,523,900	5,826,500	6,600,000	249,900	88,200,300
Direct Expenditures	74,999,038	5,770,650	6,788,855		87,558,543
Difference	524,862	55,850	(188,855)	249,900	641,757
Estimated Fund Balance - June 30, 2024	33,123,269	4,465,282	4,048,158	7,622,347	49,259,056

**Balanced budget; no Deficit Reduction Plan is required.**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2023-2024 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2022-2023 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

*School Districts Only 07016135002 District Number Orland SD 135 District Name		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024					ESTIMATED BUDGET FY2024-2025					ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> <small>(Enter as MM/DD/YY)</small>			
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		37,598,407	5,409,432	4,237,013	13,372,447	60,617,299	33,123,269	4,465,282	4,048,158	7,622,347	49,259,056	33,123,269	4,465,282	4,048,158	7,622,347	49,259,056	33,123,269	4,465,282	4,048,158	7,622,347	49,259,056	60,617,299	49,259,056	49,259,056	49,259,056
RECEIPTS/REVENUES																									
LOCAL SOURCES	1000	66,483,100	5,826,500	3,750,000	249,900	76,309,500					0					0					0	76,309,500	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0					0					0	0	0	0	0
STATE SOURCES	3000	5,152,700	0	2,850,000	0	8,002,700					0					0					0	8,002,700	0	0	0
FEDERAL SOURCES	4000	3,888,100	0	0	0	3,888,100					0					0					0	3,888,100	0	0	0
Total Receipts/Revenues		75,523,900	5,826,500	6,600,000	249,900	88,200,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88,200,300	0	0	0
DISBURSEMENTS/EXPENDITURES																									
INSTRUCTION	1000	51,530,028				51,530,028					0					0					0	51,530,028	0	0	0
SUPPORT SERVICES	2000	22,544,690	5,770,650	6,788,855		35,104,195					0					0					0	35,104,195	0	0	0
COMMUNITY SERVICES	3000	474,320	0	0		474,320					0					0					0	474,320	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	450,000	0	0		450,000					0					0					0	450,000	0	0	0
DEBT SERVICES	5000	0	0	0		0					0					0					0	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0					0					0	0	0	0	0
Total Disbursements/Expenditures		74,999,038	5,770,650	6,788,855		87,558,543	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87,558,543	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		524,862	55,850	(188,855)	249,900	641,757	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	641,757	0	0	0
OTHER SOURCES/USES OF FUNDS																									
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					0					0					0	0	0	0	0
OTHER USES OF FUNDS (8000)		5,000,000	1,000,000	0	6,000,000	12,000,000					0					0					0	12,000,000	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		(5,000,000)	(1,000,000)	0	(6,000,000)	(12,000,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(12,000,000)	0	0	0
ESTIMATED ENDING FUND BALANCE		33,123,269	4,465,282	4,048,158	7,622,347	49,259,056	33,123,269	4,465,282	4,048,158	7,622,347	49,259,056	33,123,269	4,465,282	4,048,158	7,622,347	49,259,056	33,123,269	4,465,282	4,048,158	7,622,347	49,259,056	49,259,056	49,259,056	49,259,056	49,259,056



**Deficit Reduction Plan-Background/Assumptions (School Districts Only)**  
**Fiscal Year 2023-2024**  
**through Fiscal Year 2026-2027**

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**Orland SD 135      07016135002**

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*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.*

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2024 Spending Plan

ORLAND SCHOOL DISTRICT 135

RCDT

07016135002

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.*

Color Key

Text or dollar figure entered by user.  
Response selected from dropdown list  
Value is provided based on district selection.

1) What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The Director of Curriculum works closely with the building administration to ensure that we maintain and/or increase equitable resource allocation for students so that more dollars benefit students in greater need. EBF helps to fund resources for our low income students, which all of our 10 schools are considered Title I schools. We have seen an increase in our EL and Special Education population which EBF will help to increase and/or maintain programs to close equity and adequacy gaps.

Top Strategy 1

Top Strategy 2

Top Strategy 3

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.)

Focus increased time and attention on special student groups

Improve programs, curriculum, and/or learning tools

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

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

The EL population has continued to rise therefore the district will put more focus on supporting these students instructionally. Building based professional development is being offered to provide general education staff opportunities to learn research-based strategies best suited for English Learners. Homework labs are available for English Learners for additional support.

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 2024 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 2023)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	5,146.75	Adequacy Target	\$71,043,499.41
		Final Resources	\$70,721,946.93	Percent of Adequacy	100%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	3	Gross State Contribution	\$4,635,203.93
		FY23 Base Funding Minimum	\$4,518,777.33	FY 2023 Tier Funding	\$116,426.60
	Within FY 2023 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$837,375.50		
		English Learners (ELs)	\$152,097.03		
		Special Education	\$1,915,268.22		

	FY 2024 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.
1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.	\$4,714.68	Estimated	

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 growth and achievement data, disaggregated by student groups

Student grades or other local academic performance data

Student discipline and behavior data

3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)

Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	
School Board Members	Yes	Other School Staff		Other	

[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)

Priority Investment 1

Priority Investment 2

Priority Investment 3

<p>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 2024 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.)</p>	EL Intervention Teacher	Low-Income Intervention Teacher	Instructional Materials
<p>If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)</p>			

**Cost Factor Table**

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 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>.

5) **Column G:** If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 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 2024 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 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding <span style="color: red;">[Optional]</span>	Budgeted FY 2024 Expenditures (All Resources) <span style="color: red;">[Optional]</span>	Optional District Narratives
<b>Core Investments</b>	Core Teachers	\$17,542,722.31			<i>Enter optional context for core investment decisions.</i>
	Specialist Teachers	\$3,508,544.46			
	Instructional Facilitator	\$1,853,312.44			
	Core Intervention Teacher	\$823,294.25			
	Substitute Teachers	\$631,955.07			
	Guidance Counselor	\$1,146,134.45			
	Nurse	\$440,715.69			
	Supervisory Aide	\$685,981.70			
	Librarian	\$944,156.87			
	Librarian Aide	\$514,411.28			
	Principal	\$1,409,902.74			
	Assistant Principal	\$1,216,046.40			
	School Site Staff	\$823,134.51			
<b>Subtotal</b>		<b>\$31,540,312.17</b>			
<b>Per Student Investments</b>	Gifted	\$458,460.00			<i>Enter optional context for per student investment decisions.</i>
	Professional Development	\$643,343.75			
	Instructional Materials	\$1,384,475.75			
	Assessments	\$149,255.75			
	Computer & Tech Equipment	\$1,469,397.12			
	Student Activities	\$779,078.50			
	Maintenance & Operations	\$6,315,062.25			
	Central Office	\$4,544,580.25			
	Employee Benefits	\$13,111,542.96			
<b>Subtotal*</b>		<b>\$29,121,890.53</b>			
<b>Additional Investments</b>	Low-Income Intervention Teacher	\$886,686.19			<i>Enter optional context for additional investment decisions.</i>
	Low-Income Pupil Support Staff	\$886,686.19			
	Low-Income Extended Day Teacher	\$923,725.94			
	Low-Income Summer School Teacher	\$923,725.94			
	EL Intervention Teacher	\$464,130.71			
	EL Pupil Support Staff	\$464,130.71			
	EL Extended Day Teacher	\$483,784.45			
	EL Summer School Teacher	\$483,784.45			
	EL Core Teacher	\$580,541.34			
	Sp Ed Teacher	\$2,759,083.22			
	Sp Ed Instructional Assistant	\$1,094,811.19			
Sp Ed Psychologist	\$430,206.26				
<b>Subtotal</b>		<b>\$10,381,296.59</b>			
<b>Other Investments</b>					\$0.00
<b>Total**</b>		<b>\$71,043,499.41</b>			<b>Tier Funding Check (Cell G90)</b>

\*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.  
 \*\*The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>	
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**Part III: Support for Special Student Groups**

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

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.							
		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.			
1)	FY 2024 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$837,812.55	Estimated			
		English Learners	\$152,314.37	Estimated			
		Special Education	\$1,915,634.55	Estimated			
2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Yes	Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher			
		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	Yes	English Learner Core Teacher	Yes
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Yes	Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes		
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant	Yes	Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							

Plan Assurances	
Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.	
Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.	
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." Required <input type="checkbox"/> 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 <input type="checkbox"/> Yes	
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023." Required <input type="checkbox"/> Yes	
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24. Required	
BPAC Meeting (MM/DD/YYYY)	4/17/2023
Name of Chair	Carita Hall

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, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	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, which may be "0" if the organizational unit received no funding for the specified student group. 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, which may be "0" if the organizational unit received no funding for the specified student group. 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 FY2024 budgeted expenditures over actual FY2023 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: **Orland SD 135**

RCDT Number: **07016135002**

		Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	292,455			292,455	525,014		0	525,014
2. Special Area Administration Services	2330	328,973			328,973	462,830		0	462,830
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510				0	179,144	0	0	179,144
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		621,428	0	0	621,428	1,166,988	0	0	1,166,988
<b>9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023</b>									88%



## Reference Description

- <sup>1</sup> available).
- <sup>2</sup> (Budget Summary, Lines 10 and 20).
- <sup>3</sup> next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> 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.
- <sup>5</sup> 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
- <sup>6</sup> 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.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> 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).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 70).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> 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 (20 ILCS 115/12). This provision does not apply to taxes levied for Medicare Only purposes.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> Payment towards the retirement or lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- <sup>16</sup> 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
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
<b>2. Cover Page (Cover tab)</b>	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3) <b>(Line must have a number or zero. Do not leave blank.)</b>	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83) <b>(Cell must have a number or zero. Do not leave blank.)</b>	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7150 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8150 - Cells C29, D29, F29)	OK
Transfer of Interest (Funds 10 and 50 - Acct 7140 - Cells C30, D30), must equal (Funds 10 and 50 - Acct 8140 - Cells C30, D30)	OK
Transfer to Debt Service to Pay Principal on GASB 67 Leases (Fund 50 - Acct 7400 - Cell E55) must equal (Funds 10, 20 & 50 - Acct 8400 - Cell E55)	OK
Transfer to Debt Service to Pay Interest on GASB 67 Leases (Fund 50 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 50 - Acct 8500 - Cell E40)	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 50 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cell E41)	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 50 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cell E42)	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</b>	
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
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
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
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
Interfund Loans Payable (Funds 10, 20, 30 - Acct 411 - Cells C6, D6, E6) must equal Interfund Loans Receivable (Funds 10, 20, 30 - Acct 411 - Cells C6, D6, E6)	OK
Interfund Loans Receivable (Funds 10, 20, 30 - Acct 141 - Cells C7, D7, E7) must equal Interfund Loans Payable (Funds 10, 20, 30 - Acct 141 - Cells C7, D7, E7)	OK
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>10. EBF Spending Plan</b>	
All required questions have been answered.	OK

For ISBE Use Only		
RCDT	07016135002	Type
Tier Funding	4714.68	Estimated
Low-Income	837812.55	Estimated
EL	152314.37	Estimated
SpEd	1915634.55	Estimated

End of Balancing