District Type: School District			STATE BOARD OF EI					
X Joint Agreement  Accounting Basis:  X Cash Accrual		SCHOOL DISTRICT/J July	OINT AGREEME 1, 2024 - June 3		ORM *	Deficit Reduction Pla	on is not required	
Is this an amende	d budget?	Yes				Dencit Reduction Fla	ir is not required	
Date of Amended	Budget:	05-28-2025 (MM/DD/YY)						
District Name:		Kankakee A	Area Spec Educ Coop	l	]			
District RCDT No:		32	046850060					
If your FY2024 A	FR states that you need to measures you took to ha			-		he		
Budget of	Kanka	kee Area Spec Educ Coop		, County of	Ka	nkakee	,	
State of Illinois, for the	Fiscal Year beginning	J	July 1, 2024	and ending	June 30, 2	2025 .		
WHEREAS the Boo	ard of Education of		Kanka	kee Area Spec E	duc Coop			
County of	Kankakee	, State o			tative form a budget, an	d the Secretary	,	
of this Board has made the	same conveniently available							
notice of said hearing was	oublic hearing was held as to s given at least thirty days prio , Be it resolved by the Board o	r thereto as required by law,		day of equirements have	August been complied with;	_, 20 <u>24</u> ,		
Section 1: That the beginning	e fiscal year of this school dist	rict be and the same hereby and ending						
begiiiiiig	July 1, 2024	una enamy	June 30, 20					
Section 2: That the	following budget containing	an estimate of amounts ava	ilable in each Fund,	eparately, and ex	penditures from each be	?		
and the same is hereby add	opted as the budget of this sci	nool district for said fiscal yed	ar.					
		ADOPTION	I OF BUDGET					
The budget shall b	e approved and signed below Yeas, and	by members of the School BNays, to			11 day of	Septembe	r, 20 _	24
	** MEM	BERS VOTING YEA:		** ME	EMBERS VOTING NAY:			
	LaDawn Armstrong (St. G	eorge)						
	Brianna Koch (Central)							
	Mary Fisher (Bradley)							
	Jessica Jackson (St. Anne)							
	Stacy Noble (Pembroke)							
	Dave Marshelek (Grant Pa	ark) ABSENT						
*	Based on the 23 Illinois Adminis	trative Code-Part 100 and incon	formity with Section 1	7-1 of the School Co	ndo.			
	Type in the members who voted					٦.		
(1)	A certified copy of this docume		clerk within 30 days of	adoption as require	ed			
(2)	by Section 18-50 of the Propert Districts are required to submit		electronically to ISBF w	thin 30 davs of ado	ption or by October 30.			
(2)	whichever comes first. Budgets	are submitted through IWAS:		https://	/apps.isbe.net/iwas/asp/login	n.asp?js=true		
	Please type the member signat	ures perore submitting to ISBE.	vve do not accept PD	- copies.				
SD50-36/JA50-39 Kankakee Area Spec 32046850060	5/24 Educ Coop							

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.  Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
STIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of		110,277	0	0	5,336	0	0	0	0	
uly 1, 2024 ECCEPTS/REVENUES (without Student Activity Funds)		110,277		0	5,330	0	U	0	0	
OCAL SOURCES LOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER	1000 2000	1,648,610	0	0	0	0	0	0	0	
DISTRICT		0	0		0	0				
TATE SOURCES EDERAL SOURCES	3000 4000	168,139 35,000	0	0	0	0	0	0	0	
otal Direct Receipts/Revenues 8 eceipts/Revenues for "On Behalf" Payments 2	3998	1,851,749	0	0	0	0		0	0	
otal Receipts/Revenues	3996	1,851,749	0	0	0	0	0	0	0	
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
NSTRUCTION UPPORT SERVICES	1000 2000	1,060,003 784,746	0		0	0	0		7,000	
OMMUNITY SERVICES	3000	0	0		0	0			0	
AYMENTS TO OTHER DISTRICTS & GOVT UNITS DEBT SERVICES	4000 5000	0	0	0	0	0	0		0	
ROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	
otal Direct Disbursements/Expenditures 9		1,844,749	0	0	0	0	0		7,000	
lisbursements/Expenditures for "On Behalf" Payments 2 otal Disbursements/Expenditures	4180	1,844,749	0	0	0	0	0		7,000	
xcess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		7,000	0	0	0	0	0	0	(7,000)	
OTHER SOURCES/USES OF FUNDS		7,000							(1,000)	
OTHER SOURCES OF FUNDS (7000)										
FERMANENT TRANSFER FROM VARIOUS FUNDS bollshment the Working Cash Fund 16	7110									
batement of the Working Cash Fund 16	7110									
ransfer of Working Cash Fund Interest ransfer Among Funds	7120 7130									
ransfer of Interest ransfer from Capital Projects Fund to O&M Fund	7140 7150									
ransfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160									
ransfer of Excess Accumulated Fire Prev & Safety Bond and Int $3a$ Proceeds to Debt Service und	7170									
ALE OF BONDS (7200)	7210									
rincipal on Bonds Sold 4 remlum on Bonds Sold	7220									
ccrued Interest on Bonds Sold	7230 7300									
ale or Compensation for Fixed Assets 5 ransfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0						
ransfer to Debt Service to Pay Interest on GASB 87 Leases ransfer to Debt Service Fund to Pay Principal on Revenue Bonds	7500 7600			0						
ransfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
ransfer to Capital Projects Fund	7800 7900						0			
Rther Sources Not Classified Elsewhere	7990									
otal Other Sources of Funds 8 OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	
RANSFER TO VARIOUS OTHER FUNDS (8100)										
ibolishment or Abatement of the Working Cash Fund 16 ransfer of Working Cash Fund Interest	8110 8120							0		
ransfer of Working Cash Fund Interest ransfer Among Funds	8130							0		
ransfer of Interest 6 ransfer from Capital Projects Fund to O&M Fund	8140 8150									
ransfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160									
ransfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int roceeds to Debt Service Fund	8170									
axes Pledged to Pay Principal on GASB 87 Leases Frants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8410 8420									
Ither Revenues Pledged to Pay Principal on GASB 87 Leases	8430 8440									
und Balance Transfers Pledged to Pay Principal on GASB 87 Leases axes Pledged to Pay Interest on GASB 87 Leases	8510									
irants/Reimbursements Pledged to Pay Interest on GASB 87 Leases Ither Revenues Pledged to Pay Interest on GASB 87 Leases	8520 8530			-						
und Balance Transfers Pledged to Pay Interest on GASB 87 Leases axes Pledged to Pay Principal on Revenue Bonds	8540 8610									
international control of the control	8620 8630									
und Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
axes Pledged to Pay Interest on Revenue Bonds irants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8710 8720									
Ither Revenues Pledged to Pay Interest on Revenue Bonds und Balance Transfers Pledged to Pay Interest on Revenue Bonds	8730 8740			-						
axes Transferred to Pay for Capital Projects irants/Relimbursements Pledged to Pay for Capital Projects	8810 8820									
Rther Revenues Pledged to Pay for Capital Projects und Balance Transfers Pledged to Pay for Capital Projects	8830 8840									
ransfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
hther Uses Not Classified Elsewhere otal Other Uses of Funds 9	8990	0	0	0	0	0	0	0	0	
otal Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	
STIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		117,277	0	0	5,336	0	0	0	(7,000)	
tudent Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1,		0								
ECCEIPTS/REVENUES (For Student Activity Funds)										
otal Student Activity Direct Receipts/Revenues (Local Sources)	1799									
ISBURSEMENTS/EXPENDITURES (For Student Activity Funds)	1000									
otal Student Activity Direct Disbursements/Expenditures	1999	0								
xcess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
tudent Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		0								
otal ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student ctivity Funds) as of July 1, 2024			0		5.336					
ECEIPTS/REVENUES (All Sources with Student Activity Funds)		110,277	0	0	5,336	0	0	0	0	
OCAL SOURCES	1000	1,648,610	0	0	0	0	0	0	0	
LOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
TATE SOURCES	3000	168,139	0	0	0	0		0	0	
EDERAL SOURCES otal Direct Receipts/Revenues 8	4000	35,000 1,851,749	0	0	0	0	0	0	0	
eceipts/Revenues for "On Behalf" Payments 2	3998									
otal Receipts/Revenues ISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)		1,851,749	0	0	0	0	0	0	0	
ISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds) NSTRUCTION	1000	1.060.003				0			7,000	
UPPORT SERVICES	2000	784,746	0		0	0	0		0	
OMMUNITY SERVICES AYMENTS TO OTHER DISTRICTS & GOVT UNITS	3000 4000	0	0		0	0			0	
EBT SERVICES	5000	0	0	0	0	0	0		0	
ROVISION FOR CONTINGENCIES	6000	1 944 740	0	0	0	0	0		0	
otal Direct Disbursements/Expenditures 9  Isbursements/Expenditures for "On Behalf" Payments 2	4180	1,844,749	0	0	0	0	0		7,000	
otal Disbursements/Expenditures		1,844,749	0	0	0	0	0		7,000	
xcess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		7,000	0	0	0	0	0	0	(7,000)	
THER SOURCES/USES OF FUNDS		,							( , , , , , , ,	
ITHER SOURCES OF FUNDS (7000)										
otal Other Sources of Funds 8 ITHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	
otal Other Uses of Funds 9		0	0		0	0	0	0	0	
otal Other Sources/Uses of Fund STIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June		0	0	0		0		0	0	
), 2025		117,277	0	0	5,336	0	0	0	(7,000)	
					Student Activity Funds					
Description	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention
	#		Maintenance			Retirement/ Social Security				Safety
Diject Name						Security				
alaries	100	1,294,038	0		0		0		0	

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only	Acct #	(10) Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024		110,277	0	0	5,336	0	0	0	0	0
Total Direct Receipts & Other Sources 8		1,851,749	0	0	0		0	0	0	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		1,851,749	0	0	0		0	0	0	0
Total Amount Available		1,962,026	0	0	5,336	0	0	0	0	0
Total Direct Disbursements & Other Uses 9		1,844,749	0	0	3,330		0	0	7,000	0
OTHER DISBURSEMENTS		1,044,749	0	0	U	0	U	0	7,000	- 0
Interfund Loans Receivable (Loans to Other Funds) 10	141									
	411									
Interfund Loans Payable (Repayment of Loans)	433									
Notes and Warrants Payable	499									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0		0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		1,844,749	0	0	0	0	0	0	7,000	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June	30, 2025	117,277	0	0	5,336	0	0	0	0	0
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		0								
Total Direct Receipts & Other Sources 8										
Total Amount Available		0								
Total Direct Disbursements & Other Uses 9		0								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		0								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as or July 1, 2024	f	110,277	0	0	5,336	0	0	0	0	0
Total Direct Receipts & Other Sources 8		1,851,749	0	0	0	0	0	0	0	0
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		1,851,749	0	0	0		0	0	0	0
Total Amount Available		1,962,026	0	0	5,336	0	0	0	0	0
Total Direct Disbursements & Other Uses 9		1,844,749	0	0	0		0	0	7,000	0
Total Other Disbursements		0	0	0	0		0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		1,844,749	0	0	0	0	0	0	7,000	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of Jul 2025	ne 30,	117,277	0	0	5,336	0	0	0	0	0

Enscription: Enter Whate Numbers Celly		(14) Educational	(20) Operations &	(SO) Debi Service	(40) Transportation	(so) Municipal	(80) Capital Projects	(79) Working Cash	(80) Te4	(10) Fire Presention & Safety
	-		U2AAAAA			Security 1				
MINISTER MEMORIA PROMISSION LOCAL SOURCE (DODG)  AN VACCION THAN LIVED OF LOCAL SOURCE (DODG)  Designated Proprient Level 11 (1110-1130)  Home (Inches) Andropes Levy  Title and Watershallers (A)  Lived (Inches) Andropes Levy  Title and Watershallers (A)  Control (Inches) Andropes Levy	1100									
Special Sduckton Purposes Levy FCA and Stediane-Only Levies.  Brea Vacalismal Condruction Purposes Levy	1150 1150 1170 1170									
Lameste School Purposes Levy Other Tax Levys, (Chronicle & Streete) Entel Ad Valorem Taxes Levice by Clother PRIMERTS IN LIEU CP MARES		0	0							0
Mobile Home Printings Tax  Reprievils from Local Housing Authority	1200 1200 1200 1200 1200									
Section Control Contro	1200	a	0			0	0	0	0	0
Regular Tallian from Pupils or Parents (in State) Regular Tallian from Other Oxforks (in State) Regular Tallian from Other States (in State)	1863 1863									
Regular Tallian from Other Sources (Out of State) Sammer School Tallian from Pupils or Farmits (in State) Sammer School Tallian from Other Obcids (in State)	1104 1101									
Summer School Tullion from Other Sources (in State) Summer School Tullion from Other Sources (Out of State) CTI Tultion from Papits or Farents (in State)	1101 1104 1101 1103									
CTS Tultion from Other Stokels (in State) CTS Tultion from Other Sources (in State) CTS Tultion from Other Sources (Out of State)	1354									
Special Education Tultion from Pupils or Parents (in State) Special Education Tultion from Other Distincts (in State) Special Education Tultion from Other Sources (in State)	1563 1563	1,510,615								
Special Sducibles Tuttion from Other Savetes (Dut of State) Adult Tuttion from Pupils or Farence (In State) Adult Tuttion from Other Dickniss (In State)	1564 1563									
Abial Tallian from Other Sources (in Male) Abial Tallian from Other Sources (Out of Male) Total Tallian	155.3 155.4 1400	1,510,615								
Seguiar Transportation Fron Fron Propin or Favority (in State) Seguiar Transportation Fron Fron Propin or Favority (in State) Seguiar Transportation Fron Fron Other States (in State) Secuior Transportation Fron Fron Other States (in State)	1411									
Regular Transportation From Trans Constraint Architect (in State)  Regular Transportation From Trans Other Security (Set of State)  Surveyor School Transportation From Security Security (Set of State)	1415 1416 1421 1422									
Singuist Prospection of Prochamics Is surficious distinsion, by using Singuist Designational Prochamics (Date Institute In Collection State of State) Section 1 (Annual Temperaturium Prochamics Institute I	1401									
CTS Transportation Fees Iron Pupils or Farmini, (in State) CTS Transportation Fees Iron Other State(s) CTS Transportation Fees Iron Other State(s) CTS Transportation Fees Iron Other Secures (in State)	1493 1493 1493 1494									
Les resignatation reservant contra anteniere par course; (CET Transportation Fern born Other Inserves (In End) (CET Transportation Fern born Other Inserves (Out of Bade) (CET Transportation Fern born Other Inserves (Out of Bade) (Inserves Other Inserves (Out of Bade) (Inserves Other Inserves Other Other Inserves (Inserve) (Inserved Education Transportation Fern born Other Otherities (In Eade)	1484									
Upon a tracialisti antiquini della richi especiale primitis più sario gliante primitis più sario gliante di desiratio a proportionali mento sono di trochi coltro fio biado (Special di Adussico Samportedici nella rela medi Diber Giorna (Si biado) (Special di Adussico Samportedici nella rela modifica di sono più sono più sono (Si biado) (Si	1662 1664 1664 1663 1663									
	1453									
Telal Temperiation Fees EARNINGS ON PRINSTREATS Honord on Invanionation	1530 1530 1530	200								
Gain or Concentials of Inventments  Tetal Contings on Inventments  PODD LIBRAICE	1400	300		0	0	0	0	0	0	0
Safer to Pught - Leneb Safer to Pught - Bessilent Safer to Pught - Bessilent Safer to Pught - Safe Safer Safer to Pught - Safer Safer Safer to Pught - Other Cheening Saferning) Safer to Adalia Safer to Adalia Safer to Adalia	1413									
Other Fassi Service (Describe & Bennice)	1420 1420									
Telel fixed Grovine DISTRICT/DONDOL SCHWITT SNOOME Johnstoners - Address  Glory - Committee Comm	1751	a								
Administration Colors  Team  South State Sales  Ditter Extra(School Activity Strumus (Drumber & Streeter)	1768 1764 1769 1760 1760 1760 1760									
Other Enthni() Morth Anthrilly Records (Morthage & Morning)  United Anthrilly Ford Enterman  That District/(Morthage Laterly) Income just that Gradient Scridny Founds (2016)  Enth District/(Morthage Laterly) Income just the Souther Scridny Founds (2016)  Enth District/(Morthage Laterly) Income just the Souther Scridny Founds (2016)  Enthnical Enthnich - English Technicolo.		9	a							
TEXTROOC INCOME  Parliant Service -	1811 1813 1813	-								
Designati Anniah - Isamura Eshari Designatis Designati Anniah - John Cortinary Estaurian Teribania Designati Anniah - Osher (Describe & Benduny) Designati Ester - Engaler Teribania	1613 1613 1619 1601									
Sectional Restable Chine (Servaire & Remise)  Features of Lafer, September Sententies  Sectional Series, Sectional Series  Sectional Series, Sectional Series  Sectional Series, Sectional Sectional Series  Sectional Series, Color (Secondar & Remise)	1603 1603 1603 1609 1600									
Other Testimate Insurer (Describe & Sensior) Testal Testimate CONSERVATIVENUE PROM LOCAL SOURCES	1800	0								
Sentah Contribution and Constions from Private Grances Impact Fees from Municipal or County Sciencesets	1800									
Inguist rest resistanting parties carriery constraintees  Bendard Provided Other Districts  Bendard Prior Yeary Expenditures  Payments of Eurytics Minorpy Euron TV Electricits	1960 1960 1960 1960	315								
Snisern' Education Pers. Proceeds from Version' Contracts	2600 2600 2660 2663									
Schmidt Marting Description Carlo Appeared Nove Disher Schrieben Schrieben Schwichen Schwieben S	1993 1993 1993	117,480								
Dies insellenmen (Drecke & Kemin) Teid Dies Revene tem insell beson Teid Dies Revene tem insell beson Teid Smilphyllinemen ham insell besons (without Budent dativity Funds 1799)	1000	117,795		0	0	0	0	0	0	0
Total Society (Nomenon hars found Sonne (with Dodred Antiday Funds 1996) FOOM CHROCOLD RECEIPTS (NEWSYLES PRODUCTOR DISTRETT TO ARCHIVE STREET (2000) Rev Drough Remore from Size Sonne.		1,648,633	•						•	·
FOUN INTEGRAL DESCRIPTION OF THE PROPERTY (2000)  From Drough Research from Pederal Sources  From Drough Research from Pederal Sources	2000 2000									
Diese Fless Through Europas (Devolute & Europi)  The Through Europin (Recensor Frees Class Dishrist to Another Dishrist  ECCUPTING WAS ASSESSED FROM STEEL SCURIOUS (0000)  UNIVERSITIESTED GREATS (IN AID (0001-0008))	2000 2000 2000 2000	0	0							
UNIVERSECTED GREATS IN AD (2005-00H)  Notices Rand Family French (Service 38-31)  Monacolation Interfers Sciences 300-3011	1005 1005	262,609								
Fast Creath District Curris Other Unspiritual District in Stat From State Sources (Deposite & Bernárd)	3005 3005 3000 3000	203,689	- 4							
Total Devenholand Cursin in Abd  REFECTION GRANTS IN ABO (\$100 9900)  UPOCAL EDOCATION  Grand Education: Princip Turilly States  Special Education: A funding for Outloom Requirings (in fid Services	Tunn									
	1000 1005 1010 1020 1020									
Ependi Education: Orphanoge: Institutional Ependi Education: Orphanoge: Institutional Ependi Education: Orphanoge: Institutional Ependi Education: Orphanoge: Institutional Ependi Education: Others Divisional Epindi Education: Others Divisional Epindi Education: Others Divisional Enter Ependi Education: Others Divisional Enter Ependi Education: Others Divisional Enter Ependi Education  The Experiment Educa	1045 1045 1099									
CAREER AND TECHNICAL EDUCKTION (CTS)		0	0		0					
CTE : Secondary Program Improvement (CTE)	1000 1000 1005 1005 1005 1000 1000 1000									
CIX - And-CIP CIX - Sprinch are Education CIX - Institution Practicum CIX - States of Experimenter CIX - States of Experimenter CIX - Color of Exercise 4. Stember	1040 1070 1099									
Total Conser and Technical Situation  BICHOLAN SOLICATION  Billingual Education: Descriptor: 179 and 1981  Billingual Education: Descriptor: Thorselptord Billingual Education		0	0			0				
Mitguellifusation: Descriptor Transitional Mitguel Silvantion Teal Mitguellifusation State Fore Lenth & Breaklant	1305 1300	0								
School Brodder Initiative Other Mination Add Education (New COI)	5345 5345 5320 5450 5480									
Adul Biocation Colory (Service & Bensier)  TANNIFORTISTICS  Designation Regular and Visational  Designation - Regular and Visational	1500									
Temportalism: Special Biologicalism Temportalism: Other (Specials & Beniss) That Temportalism Learning Improvement (Charge Charis Elearning Improvement (Charis Elearning Improvement (	3589	0	9		0	0				
	MAD MAD MAS									
Course Annual College a Hand Good  Chicago Germal Inhustion Bios Good  Chicago Germal Inhustion Bios Good  Chicago Ribrational Invitorio Bios Good  Chicago Ribr	1266 1266 1267 1275									
Change General Manatem Bins Coart Change Educations Bens Coart Change Educations General Bens Coart Schmil (Aller) & Kinational Improvement Benk Coart Schmiller): Producing to Hausers State Charter Schmiller Schmidter Schmidte	1260									
Shoolinhainature Maintenance Projects  Disc Serbined Secretary how Safe Secretary Provide & Secretary	1604 1604 1604 1604 1604	7,300								
Total Standard Cowth in July Stand Standard Cowth County Stand Standard Standard SECURITY, WASHINGTON, STANDARD SECURITY, STANDARD SECUR	3000	7,300 268,139	9	0	0	0	0	0	0	0
Releval Impact XIII	4006									
Other Demonstrate Grants in dat Resolved from Fed. Cost. (Drawning & Breming) Total Demonstrate Grants in AM Resolved Disorby from Fed. Cost MESTECTED GRANTS -IN-AM RECEIVED GREATER FROM HIGHERAL GOVT	1009 [8065-	0	- 0	0	0	0	0	0	0	0
Other Developed Counts in the Entertained New First Coat, Spreader & Bennief Coat, Street Seat Sense (1994), but and Goad Seat Sense (1994), but and Goad Seat Sense (1994), but and Goad Seat Seat Seat Seat Seat Seat Seat Seat	4045 4050 4060 4060									
Other Teninkshol Counts in Juli Fassiand from Fed. Court, (Smarker & Browley) Telai Seabilisted Counts in Juli Seasoned Closelly from Federal Cost. MITTECTOR CHARTE (Nr. ALD MICKINSO MODIF FOR PARK	ADED ADRO	9	0				0			0
Date Textured Courts had Secured town For Coach Springer Schools  (Authoristics Secure As Secured Desiry Secure Forest Secure  Secure Secure Secure Secure Forest Secure Forest Secure  FIRST SECURITY (SEE SECURE S	4000 4000									
Sin's - UE2 Projects Sin's - Stard Standism Initiative (SES) Sin's' - Other (Grounde & Semine)	6305 6307 6309									
Total Tale V PCCO SERVICE Smaller Service (p Expension		0	9		0	0				
Sational laboral carels Program Special Milk Program School Broadlasi Program	4200 4200 4200 4200 4200 4204									
Size / Dee Epochet & Among!  Mee The Y  PROC MINISTE  Households the lot by Impossion  Sand Size of Si	4204 4204 4240 4244									
Send Senter-Other Disorder & Senterly  Send Sent Order  TOTAL  Size 1 Services  Size 1 Serv		0				0				
Tain Learning Registed, Private Tain Laurence Registed, Private Tain Laurence Adjusted Tain Charles (Secretar & Secretar)	0000 7000 0100 0100									
Tiles i Ngaya Manatan  (Inc.) Come (Proposition Assembly  Name (No.)  Name (No		0	0		0	0				
This N - The Life Taylors & Assessment Assessment Grant State and Drug Twe School This N - The Life Taylor & Assessment Contribution Contribution of Contribution of Contribution This N - Charles Contribute & Removal	2000 2010 2010 2010 2010									
Tale N - Other Showler & Hemina)  Their Tible N  HICKER - IMPLIAL ECOLOTION  Tales of Sprind Education - Produced Flow Through  Tales of Sprind Education - Produced Showthnessy  Tales of Sprind Education - Produced Showthnessy  Tales of Sprind Education - Staff Flow Through		9	0							
Taland Special Education - Provident Sharevistensky Teland Special Education - SEE Fair Through Teland Special Education - SEE Fairs Through	8800 8805 8800 8825									
Third Upon Education Proceedings Service Services Conference Service Upon Education COLF Into Thomps Service Upon Education COLF Into Thomps Service Upon Education COLF Into Tabuset Service Upon Education COLF Into Tabuset Service Upon Education COLF Contribution Service Upon Education COLF Contribution Service Upon Education COLF Contribution COLF PRESENT COLF PRESENT COLF Profession Service Service Upon Upon Upon Upon Upon Upon Upon Upon	600 600 600 600									
CTI - PERSONS CTI - Persons Crise all Tech-Prop CTI - Orbor (Describe & Demini)	£790 £298									
Sale CTE : Perkins Sale of Lidux Education SAREA - Several State And Salesation Subdivision		0	0							
Sign Action for Management of Control of Con	6853 6853									
AREA - Tale 1 - School Improvement (Part II)  AREA - Tale 1 - School Improvement (Socian 1905g)  AREA - GAS - Part B - Penahed	687.4 687.5 687.6									
ARA. Take ID: Texturings Competitive ARA. Take ID: Texturings Competitive ARA. Take ID: Texturings Competitive ARA. McComp. Visital Nazagine Favorina	683 685 685									
ARIA - Cold National Events Impact Aid Permit Events Impact Aid Permit Events Impact Aid Connection Guerts	6863 6864									
Opalited Sare Josefony Bond Sas Credits  Opalited School Construction Sand Credits  Build Smortes Sand Sas Credits	686 686 680									
Build Emerica Band Henreti Teinharamenti ARRA - Conneil Baint Juli - Other Countment Services Stabilization Other ARRA Frank - II	6820 6870									
Seates Live Assembly four Table Codes  Seates Live Assembly Codes  Assembly Live Assembly Codes  Seates Live Assem	882 883 883 883 883 883 883 883 883 883									
ARRA: Early Childrensi Other ARRA: Funds: 1-10 Other ARRA: Funds: 1-10 Other ARRA: Funds: 1-10	80% 80% 807									
Salai Sámalas Regnama  Race to the Top Prognam  Sace to the Top - Propolent Expension Grant	4903 4903 4905	9	0		0	0	0		0	0
Die III - English Language Sequision McConny Education for Homeleus Children  Total Connection for Homeleus Children  Total	4805 4800 4800									
The in Transmistor or rigino's narrows a transpare tourness  This is English surpay discipation  Abhictory (Sharelin for Reserving Usbleen  This is Enabase of Perfectional Confessional Section 1  This is Transmire Quality  This is The Area of English principal Indiana (Sharelin Section 1)  Section (Sharelin Section 1)  Section (Sharelin Section 1)  Section (Sharelin Section 1)	2009 2009 2009 2009 2005 2005									
Sain Jamoneni Gunis	4963 4963 4963									
trains or user assessments and trainess accounts.  Medical Maching Funds - Liebschaufe Cultivasis.  Medical Maching Funds - For For Enricke Program.  Dishe Resisted Cantill Resisted Fund Fot Good, three State (Describe & Seminy).  State Resisted Cantill Resisted Funds of Resisted State (Describe & Seminy).	200G	4,800 80,200 83,000								
Other Tensis sted Counts Resolved Your Facilities for User (December & Leminor) Marial Resistant Counts for Add Resolved Shown Federal Throw the Wilder TODIS ADDRESS WAS THE STREET WAS ADDRESS OF THE STREET TO THE STREET WAS ADDRESS OF THE STREET WAS ADDRESS.	4000	35,000 1,812,208	- 0	0	0	0	0	0	0	0
communities of Record or States (N.E.S.) (with Elizabeth Authority Parents 1799)		1,81238								

Secretary Secre		(M) MANUA	proj majorju kondra	(MI) Parthautherine	INT Valent Marie	(Ma)		(Mar) Man-replaced Reported	part Venneral Name	=
St Billian Holes State (m) American man (m) Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1 Sept. 1	1 40 1 40 1 40 1 40 1 40 1 40 1 40 1 40	800	NO.	1011	108	CHI				800
Lyania de deleningue Ero.  Berlada de Republica (Ero.)  Berlada (Ero.)  Be	150	DATE	0.63	10,000	100					10734
Toron Visit Topics  Alloc Cale Gold Topics  Alloc Cale	150	14,65	- 74							100
See Charles A. Charles Charles  Japan L. C. Capanin L. Dans A. Dan  Japan L. C. Capanin L. Capanin L. Capanin  Japan L. C. Capanin L. Capanin L. Capanin  Japan L.  Japan L. Capanin  Japan L. Capanin  Japan L. Capanin  Japan  Japan L. Capanin  Japan  Ja										
According to the Control of the Cont										
Minger Region State State Marie State State Chair Marie State State State State Marie State Marie State State State State State State Marie State State State State State State State Marie State State State State State State State Marie State Stat	100	ALCO ALCO	85,000 85,000	13,00 13,00	0,88 0,88	1,000 1,000	-			- Amore
New Control Co	### ### ### ### ### ###	8.70	10,000	1,000		Last Last				10,00
Spill Agent Arrows  All Spill Adding Nation  All Spill Adding Nation  All Spill Adding Nation  All Spill Adding Nation  Adding	1 (0) 2 (0) 2 (0) 2 (0)	90,00 91,00 91,70	1.00 0.00 0.00	IOM IOM Ame	400	644	_	_		10 AM
Johnson Stein Stein Joseph Steine Stein Steine Stein Stein Stein Steine Steine Stein Stein Steine Steine Steine Steine Stein Steine Steine Steine Steine Steine Steine Steine Steine	100	1000		A500 A500 A500 A500 A500 A500 A500 A500	AM			_		AND MADE
Spirit American School  Million St. Spirits  Millio	100	PAR -	10.04 10.04	UM ILM	450	CER.				100 000
Stead of the Subject to lead of the Subject of the	### 120 200 200 200	_	_	400 100	_	-		_		U/A
Control Contro	7 (III) 7 (III) 7 (III) 7 (III) 7 (III)			1,00 00			_	_		100
Test Various  Various Various Autors  Various	200 200 200 200 200 200 200 200 200 200									
(A) Territory services  **Services principal content  **Services p	### ### ###	WI, III	10,00	100	100	4.00	=:	=:	:	7,00
PALISHED A SHE SHE	### 2 m 2 m 2 m									
Jacob M. Steller and Dept. Display.  Mich. Cylinds J. Alles and A. Mayers. Should A bringe  Son Rysian In 18th Ed Should and childs blood.  Son Rysian In High Ed Should and childs blood.  Systematic Steller and Company.  Son Should be Spirit Market Should and Company.  Son Should be Spirit Market Should and Company.  Son Should be Spirit Market Should and Company.  Should be Spirit Market Should and Spirit Market.  Should be Spirit Market Should and Spirit Mark	430 430 430 430 430			_			-			
Tajasan Santingua Asia Tajasan Santingua Asia Tajasan Santingua Asia Tajasan Santingua Asia Tajasan Santingua Asia	2.00 2.00 2.00 2.00									
Republic Republicanos - Nordan Republic Nordanis Andreas Republicanos Republicanos - Republicanos - Republicanos - Nordanos Republicanos - Republicanos - Nordanos -	2 m 2 m 2 m 2 m									
The Popular to the Section of the Conference of	### ### ### ### ### ### ### ### #### ####			_;						
Angues for selling sel	100									
All or March A March Carlo Car	1 III 1 III 1 III						=:			
Seath STML.  According to the copy flow copy f		LAUR	66,01	ALM	27,000 27,000	10,500	-	-	-	000000 000000
pt. STERMING AND RESPONSED PROPERTY AND STERMING PROPERTY AND STERMING	=									
	### ### ### ### ### ### ### ###									
Control Contro	i									
Sing and the Singlet Marginets Singlet to the Singlet Marginets Singlet to the Singlet Marginets Singlet Marginet Marginets Singlet Marginet Marginets Singlet Marginet Marginet Marginets Singlet Marginet Marginet Margine	10									
Secret Ser Entire Secret Secre	100 200 200 100 110 110 110									
An ARTHUR COM. AND ARTHUR COM.										
See that debended by publicati have believe of the ego, former than the set of the publication	1 III 1 III 1 III								_	
DE LORE MENSE FORE DE LA SENT-MENT, DEL PROPERTO DE LA SENT-MENT, DEL PROPERTO DE LA SENT-MENT, DEL PROPERTO	=									
Figure 16 of the State of the S	-									
In print the control of the control	1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0									
NOTICE DESCRIPTION OF THE PROPERTY OF THE PROP				=						
Name (Malance of America, Reserved America, Amer	***									
Segari Santono, Sentono  Traji Paraprilami Sento	7 00 7 00 8 00 8 00 8 00 8 00 7 00									
Bits Supple Science Automatic Science	### ### ### ###									
Janes Co. E. Congolo.	1.0 1.0 1.0 1.0 1.0									
Scattering Science Street	100 100 110 110 110									
Note that home do not be that has had part home , others are only from that	-						=			
NOT STORE - PERSONNELL STRONG OF STORE STORE STRONG OF S	100						=:			
See . Securities any received any feet for the feet great g	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
Secretaria del Progresso de Progresso EEE Secretaria del Progresso Secretaria Secretaria del Progresso Secretaria Secre	1 (6) 1 (6) 1 (6) 1 (6) 7 (6)									
Select Copies Se	150									
Surviver secures peoples Support Secures Security Support Secures Security Support Secures Security Support Secures Security Support Security	### 2 m 2 m 2 m									
Control Contro	2 MI									
Montana Make Salman  Salmana S. Salman  Salmana S. Salman  Salmana S. Salman  Salmana S. Salman  Salma	1 00 1 10 1 10 1 10 1 10 1 10 1 10 1 10		_							
Section of the control of the contro	2 MIN									
Photo Ch. Make China.  Who is happed from the determination (from the debrook).  Consequent from the last determination (from the debrook).	1.00 1.00 2.00 2.00 7.00		_							
ACTIO MARTIN MARTICOLOGICA Bacilla Attribusio (Sel Area Bacilla Attribusio (Sel Area Bacilla Attribusio Jacobiosia	1.00 1.00 1.00 7.00 7.00 7.00 7.00 7.00									
Service to the servic	100 200 100 100									
ACT AND ACT	100		=:							
Secretary Secretary a service people	100									
BOT SET OF SET SET OF S	1 00 1 00 1 00 1 00 1 00 1 00									
The related is that four has been been below:    Deve below:   Percent   Deve	100									
(M. NAPINA PROPERTY)  LAPTOR SERVICES (M.)	7.00									
Bits Supple Service Assess Service & Service  SERVICE SERVICE SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE SERVICE  SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SERVICE  SERVICE SERVICE SE	2 (1) (1) (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4									
Topical in the last and the fragine busines belong the site belong the site of the site belong the site of the sit	-									
TE SERVICE LAND TURN (SEC)  SEL METTURNICH  SELECTION (SEC)  SERVICE LAND TURN (SEC)  SERVICE LA										
Demonstration of the Control of the	120 120 120 120 120 120 120 120 120 120				- 100					
Security Program  Security State Control Space  Security										
Application in ground of Trainer Males Manufact Spatialists or required in 1 Trainer Males (Add and including an Engine Trainer Males (ELL application Control Males) (Application Control Males) (Application Control Males)	10 10 10 10									
Jennis Christiagen Lein Lein Hill Agent Bern Mein Higgs Degres Lein Lein Higgs Degres Lein	0				500		_			-
Text the interesting or the general bears.  September 1998  Se	100									
James D. Andriego B. Marketing J. Communities of Marketing Marketi	100 100 100 100	_	_	_	_	_		_		
Januaria J. Salta, Salta and Salta a	100									
Special Resident Section Secti	100									
Name and Address of the Address of t	### 120 120 120 230 230 230 230 230 230 230 230 230 2	_								
Agant Marian Mahian  Marian Marian Mahian  Marian Marian Mahian  Marian Marian Mahian  Marian Mahian Mahian  Marian Mahian  Mahian Mahian  Mah	7 att									
Recog State C, Stateplant & Salvation Services Proceedings Services										
For Forces  The Forces  The Forces  The Forces  The Forces  The Forces  The Force  The F	## ## ## ##									
Special Special State Special	200 200 200 200 200 200 200									
Tack in St. Selfonds/										
Accessing Company Comp	400 480 480 480									
Registric for Registric Registric Technics  Technical for Special Conference Technics  Technical Conference on Conference Technics  Technical Conference on Conference Technics  Technical Conference Technical  Technical Conference Technical  Technical Conference Technical  Technical Conference Technical	100 100 100 100									
The Control And American Control Control Control American Street Control Control Control Control Street Control Control Control Street Control Control Street Control Control Street Contr	-			=						
Note Select Allerton Annual and Month Annual	100 100 100 100 100 100 100 100 100 100									
Note Nation - Historie at some from Nation with Nations - Note of National Association of National Association of National National Systems of National National Systems of National Na	=									
PROCESSANDERS CONTROLLED TO NUMBER THAT CONTROLLED TO NUMBER THAT CONTROLLED TO THAT CONTROLLED TO NUMBER THAT CONTROLLED TO THE CONTROLLED TO THE NUMBER THAT CONTROLLED TO THE CONTROLLED TO THE NUMBER THAT CONTROL					- 100					100
Action Assets and Comments  Action Assets and Comments  Action Assets  Markets	### 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2									
Description of the Control of the Co										
And of section (Principle Section Associated Sectio	100 100 100 100 100 100 100 100 100 100									
Jernet, Document, National New Mark States (Market States	-									

	ı	f there is an amount in co	lumn C or column	G, please describe the type of revenue or expenditure in column D or column H.
Revenue Check: OK	Γ	Revenue Check:	ок	

	Expenditure Check: OK						
	Revenues Acct. (EstRev	OK		- " - "			
Error Message	tab)	Amount	Describe Revenue	Expenditures Fund- Function (EstExp tab)	Amount	Describe Expenditures	Error Message
OK	1190	Amount	Describe Reveilde	10-2190		Behavior Interventionist and Adapted PE	OK CHOI MESSAGE
214	1290			10-2490	3 30,343	Beriavior interventionist and Adapted FE	OK
OK OK	1614			10-2490	\$ 7.000	Workers Comp Insurance	OK
	1690				\$ 7,000	workers comp insurance	OK
OK .				10-4190			OK OK
OK OK	1790			10-4290			OK OK
OK OK	1819 1829			10-4390 10-4400			OK OK
OK .	1890			10-5150			OK OK
OK	1993			20-2190			
OK	1999			20-2900			OK
OK	2300			20-4190			OK
OK	3099			20-4400			ОК
OK	3199			20-5150			ОК
OK	3299			30-4190			OK
OK	3499			30-5150			ОК
OK	3599			30-5300			OK
OK	3999	\$ 7,200	Part C El Audio claims	30-5400			ОК
DK DK	4009			40-2190			OK
OK	4090			40-2900			OK
OK	4199			40-4190			OK
OK	4299			40-4400			ОК
OK	4399			40-5150			OK
OK	4499			40-5300			OK
OK	4699			40-5400			OK
OK	4799			50-2190			OK
OK	4998			50-2490			OK
				50-2900			OK
				50-5150			OK
				60-2900			OK
				60-4190			OK
				80-2190			OK
				80-2490			OK
				80-2900			ОК
				80-4190			ОК
				80-4290			OK
				80-4390			ОК
				80-4400			ОК
				80-5150			ОК
				80-5300			ОК
				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK
				90-5300			OK
				22 0000		+	12

DEI	FICIT BUDGET SUMMARY	INFORMATION - Operatir	ng Funds Only (School Dis	stricts Only)	
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	1,851,749	0	0	0	1,851,749
Direct Expenditures	1,844,749	0	0		1,844,749
Difference	7,000	0	0	0	7,000
Estimated Fund Balance - June 30, 2025	117,277	0	5,336	0	122,613

## **Deficit Reduction Plan is not required**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

ichael Districts Only 1046850060				EFICIT REDUCTION PL ESTIMATED BUDGET FY2024-2025			ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027				ESTIMATED BUDGET FY2027-2028					SUMMARY BUDGET ADDINDUM - DEFIT REDUCTION PLAN ESTIMATED BUDGET				
trict Number	_			FT2024-2025					P12025-2026					F12026-2027					P12027-2028				Date of Adaption:	BODGET	
ankaken Area Sanc Educ Coop	- 1																					(Exter as AMA/DD)*91)			
IDEC Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Yotal	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cosh Fund	Yotal	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	lotal FY2024-2025 FY2025-2026 FY2026-3027		FY2026-2027	FY2027-2028
TIMATED BEGINNING FUND BALANCE (n pual prior Ending Fund Balance)	nust	110,277		5.336		115.613	117,277		5.336	0	122,613	117,277		5.330		122,613	117.277		5,336		122,613	115.613	122,613	122,613	122
ECCIPTS/REVENUES	Acct #																								
CALSOURCES	1000	1,648,610	0	0		1,648,610					0					0					0	1,648,610	0	0	
OW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER STRICT	2000																						0	0	
ATE SOURCES	3000	168,139	0	0		168,139					0					0					0	168,139	0	0	
DERAL SOURCES	4000	35,000	0	0		35,000					0					0					0	35,000	0	0	
tal Receipts/Revenues		1,851,749	0	0		1,851,749	0	0	0	0	0	0	0		0	0	0	0	0	0	0	1,851,749	0	. 0	
SBURSEMENTS/EXPENDITURES	Funct #																								
STRUCTION	1000	1,060,003				1,060,003					0					0					0	1,060,003	0		
PPORT SERVICES	2000	784,746	0	0		784,746					0					0				1	0	794,746	0		
MMUNTY SERVICES	3000	0	0	0		0					0					0					0	0	0	0	
YMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	0	0	0		0					0					0					0	0	0		
OT SERVICES	5000	0	0	0		0					0					0					0	0	0	0	
OVISION FOR CONTINGENCIES	6000	0	0	0		0					0					0				1	0	0	0	0	
al Disbursements/Expenditures		1,844,749	0	0		1,864,769	0	0	0		0	0	0			0	0	0	0		0	1,844,749	0	. 0	
ess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		7,000	0	0		7,000	0	0	0	0	0	0	0			0	0	0	0	0	0	7,000	0	0	
IER SOURCES/USES OF FUNDS																									
HER SOURCES OF FUNDS (7000)		0	0	0		0					0					0					0	0	0	0	
HER USES OF PUNDS (8000)		0	0	0		0					0					0					0	0	0	0	
IL OTHER SOURCES/USES OF FUNDS		0	0	0			0	0	0	0	0	0			0	0	0	0	0	0	0	0	0	0	
IMATED ENDING FUND BALANCE		117,277		5,336		122.613	117.277	0	5,336	0	122.613	117.277	0	5,330		122.613	117.277		5 336		122,613	122,613	122,613	122.613	- 1

Plan is incomplete.

## Deficit Reduction Plan-Background/Assumptions (School Districts Only) Fiscal Year 2024-2025 through Fiscal Year 2027-2028

Kankakee Area Spec Educ Coop	32046850060

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.

	Teles apon new local revenues, lacintly contangencies for further budget reductions which will be endeted in the event chose new revenues are not available.
1.	Background and Narrative of Budget Reductions:
2.	Assumptions Used in the Deficit Reduction Plan:
	- EBF and Estimated New Tier Funding:
	- Equal Assessed Valuation and Tax Rates:
	- Employee Salaries and Benefits:
	- Short- and Long-Term Borrowing:
	- Educational Impact:
	- Other Assumptions:
	- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:



## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2025

budgeted expenditures over actual FY2024

expenditures. Budget

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:

<u>Limitation of Administrative Costs</u>

information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Kankakee Area Spec Educ Coop

RCDT Number: 32046850060

			Estima	ted Actual Expend	litures, Fiscal Year	2024	ı	Budgeted Expenditures, Fiscal Year 2025						
			(10)	(10) (20) (80)				(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				0	184,214		0	184,214				
2.	Special Area Administration Services	2330				0	94,331		0	94,331				
3.	Other Support Services - School Administration	2490				0	0		0	0				
4.	Direction of Business Support Services	2510				0	0	0	0	0				
5.	Internal Services	2570				0	314		0	314				
6.	Direction of Central Support Services	2610				0	0		0	0				
7.	Deduct - Early Retirement or other pension obligations required and included above.	by state law				0				0				
8.	Totals		0	0	0	0	278,859	0	0	278,859				
9.	Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024								Enter Actual Data					

In accordance with the School Code, Section 10 pertain to goods and services that were intend	REPORTING OF PU 1-20.21, all <u>school districts</u> are required to fi ed to generate additional revenue and othe	BLIC VENDOR CONTRA ie a report listing "weedor contra ir remunerations for the <u>school o</u>	CTS OF \$1,000 OR MOI cts' as an attachment to their b limbs; in excess of \$1,000, inclu	RE (School Districts Only) udget. In this context, the term "ver ding without limitation vending moci	ndar contracts" refers to "all contracts and agreements that nine contracts, sports and other atties, class rings, and ther July 1, 2007 must be appround by the school board.
photographic services. The report is to list infi	ormation regarding such contracts for the J	fical year immediately precedi	g the ficcei year of the budget	All such contracts executed an ar of	ter July 1, 2007 must be approved by the school boost.
Ser: School Code, Section 10-20-21 - Contract	•				
Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monet Remunerations Distributed

## **Reference Description**

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to <u>private facilities</u>. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) 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	n balance.			
Please fix errors below before submitting to ISBE.				
Budget Item References	Message			
L. Deficit Reduction Plan (DefReductPlan 23-27 tab)				
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required			
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)				
2. Cover Page (Cover tab)				
District Name must be selected from drop-down. (Cell H13)	ОК			
Accounting Basis must be selected on Cover sheet.	ОК			
Dates (Day, Month, Year) must be input on Cover sheet.	ОК			
Board Names must be typed on Cover sheet.	ОК			
Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).				
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	ОК			
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83)				
(Cell must have a number or zero. Do not leave blank.)	ОК			
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).	ОК			
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).	ОК			
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).	ОК			
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).	ОК			
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).	ОК			
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).	ОК			
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	ОК			
<ol> <li>Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</li> <li>Educational (Fund 10 - Cell C3)</li> </ol>	OK			
Operations & Maintenance (Fund 20 - Cell D3)	OK 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 OK			
Working Cash (Fund 70 - Cell I3)	OK			
Tort (Fund 80 - Cell J3)	OK			
Fire Prevention & Safety (Fund 90 - Cell K3)	ОК			
Activity Funds (Cell C23)	ОК			
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.				
Educational (Fund 10 - Cell C21)	OK			
Operations & Maintenance (Fund 20 - Cell D21)	OK			
Debt Service (Fund 30 - Cell E21)	ОК			
Transportation (Fund 40 - Cell F21)	ОК			
Municipal Retirement/Social Security (Fund 50 - Cell G21)	ОК			
Capital Projects (Fund 60 - Cell H21)	OK			
Working Cash (Fund 70 - Cell 121)	OK OK			
Tort (Fund 80 - Cell J21) Fire Prevention & Safety (Fund 90 - Cell K21)	OK OK			
5. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	OK .			
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 C15:015, F15, 115, 115 Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:07, F7, I7) must equal interfund Loans Payable (Funds 10:60, 80, 90 - Acct	ОК			
411 - Cells CHild, 116, K16). 7. Estimated Revenue (EstRev 6-11 tab)	OK			
Amounts must be input for revenue.	OK			
3. Estimated Expenditures (EstExp 12-20 tab)	OK .			
Amounts must be input for expenditures.	OK			
), Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.				
Include brief note(s) describing revenue source.	OK			
Include brief note(s) describing expenditure use.	ОК			
). EBF Spending Plan				
All required questions have been answered.	OK			

For ISBE Use Only					
RCDT	32046850060	Type			
Tier Funding					
Low-Income					
EL					
SnEd					