

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2024 - June 30, 2025

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? Yes _____

Date of Amended Budget: 6/12/2025
(MM/DD/YY)

District Name: Henry-Stark County Spec Ed Dist

District RCDT No: 28037801060

Deficit Reduction Plan is not required

If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Henry-Stark County Spec Ed Dist, County of Henry, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Henry-Stark County Spec Ed Dist, County of Henry, 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 12 day of June, 2025, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2024 and ending June 30, 2025.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 12 day of June, 2025 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Steve Newman	
Jessica Peterson	
Julie Robinson	
Kari Kipp	
Jon DeBord	
Emily Leezer	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		2,104,822	0	0	0	99,270	0	0	119,384	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	11,730,772	0	0	0	317,486	32,134	0	118,600	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0					
95	STATE SOURCES	3000	1,200,500	0	0	0	0	0	0	0	0	
96	FEDERAL SOURCES	4000	551,910	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		13,483,182	0	0	0	317,486	32,134	0	118,600	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		13,483,182	0	0	0	317,486	32,134	0	118,600	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	6,298,353				225,324			0		
102	SUPPORT SERVICES	2000	5,335,445	0		0	92,162	32,134		117,600	0	
103	COMMUNITY SERVICES	3000	0	0	0	0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	65,000	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	2,000	0	0	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		11,700,798	0	0	0	317,486	32,134		117,600	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		11,700,798	0	0	0	317,486	32,134		117,600	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,782,384	0	0	0	0	0	0	1,000	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		3,887,206	0	0	0	99,270	0	0	120,384	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123	Object Name											
124	Salaries	100	8,657,107	0		0		0		0	0	8,657,107
125	Employee Benefits	200	1,415,527	0		0	317,486	0		0	0	1,733,013
126	Purchased Services	300	1,129,732	0	0	0		0		117,600	0	1,247,332
127	Supplies & Materials	400	271,732	0		0		0		0	0	271,732
128	Capital Outlay	500	0	0		0		0		0	0	0
129	Other Objects	600	162,400	0	0	0	0	32,134		0	0	194,534
130	Non-Capitalized Equipment	700	64,300	0		0		0		0	0	64,300
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		11,700,798	0	0	0	317,486	32,134		117,600	0	12,168,018

Summary of Cash Transactions

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of July 1, 2024		2,097,814	0	0	0	98,745	0	0	119,384	0
4	Total Direct Receipts & Other Sources ⁸		13,483,182	0	0	0	317,486	32,134	0	118,600	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		13,483,182	0	0	0	317,486	32,134	0	118,600	0
12	Total Amount Available		15,580,996	0	0	0	416,231	32,134	0	237,984	0
13	Total Direct Disbursements & Other Uses ⁹		11,700,798	0	0	0	317,486	32,134	0	117,600	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		11,700,798	0	0	0	317,486	32,134	0	117,600	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		3,880,198	0	0	0	98,745	0	0	120,384	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2024		0								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2025		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of July 1, 2024		2,097,814	0	0	0	98,745	0	0	119,384	0
30	Total Direct Receipts & Other Sources ⁸		13,483,182	0	0	0	317,486	32,134	0	118,600	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		13,483,182	0	0	0	317,486	32,134	0	118,600	0
33	Total Amount Available		15,580,996	0	0	0	416,231	32,134	0	237,984	0
34	Total Direct Disbursements & Other Uses ⁹		11,700,798	0	0	0	317,486	32,134	0	117,600	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		11,700,798	0	0	0	317,486	32,134	0	117,600	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2025		3,880,198	0	0	0	98,745	0	0	120,384	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	15,000							1,000	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		15,000	0	0	0	0	0	0	1,000	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		0	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		0								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811									
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	2,000								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	43,000								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	47,334				317,486				
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999						32,134		117,600	
110	Total Other Revenue from Local Sources		92,334	0	0	0	317,486	32,134	0	117,600	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100									0
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	5,126,902	731,751	211,750	156,000		2,400	46,500		6,275,303
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500									0
15	Summer School Programs	1600	22,093	775		182					23,050
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	5,148,995	732,526	211,750	156,182	0	2,400	46,500	0	6,298,353
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	5,148,995	732,526	211,750	156,182	0	2,400	46,500	0	6,298,353
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	833,123	92,257	300	7,500			1,000		934,180
39	Guidance Services	2120									0
40	Health Services	2130			219,300	3,000					222,300
41	Psychological Services	2140	545,869	45,707	109,800	8,000					709,376
42	Speech Pathology & Audiology Services	2150	796,613	64,049	141,300	10,000		3,500			1,015,462
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	2,175,605	202,013	470,700	28,500	0	3,500	1,000	0	2,881,318
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	906,516	387,307	103,070	13,400			2,800		1,413,093
47	Educational Media Services	2220									0
48	Assessment & Testing	2230									0
49	Total Support Services - Instructional Staff	2200	906,516	387,307	103,070	13,400	0	0	2,800	0	1,413,093
50	Support Services - General Administration	2300									
51	Board of Education Services	2310									0
52	Executive Administration Services	2320									0
53	Special Area Administration Services	2330	260,761	69,521	73,400	20,000		75,000	14,000		512,682
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	260,761	69,521	73,400	20,000	0	75,000	14,000	0	512,682
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	109,364	21,577		23,500					154,441
58	Other Support Services - School Administration (Describe & Itemize)	2490			2,000						2,000
59	Total Support Services - School Administration	2400	109,364	21,577	2,000	23,500	0	0	0	0	156,441

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	36,929	2,583	33,500	350		14,500			87,862
63	Operation & Maintenance of Plant Services	2540	18,937		138,650	8,800					166,387
64	Pupil Transportation Services	2550									0
65	Food Services	2560			74,000						74,000
66	Internal Services	2570									0
67	Total Support Services - Business	2500	55,866	2,583	246,150	9,150	0	14,500	0	0	328,249
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610			22,662						22,662
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630				21,000					21,000
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	0	0	22,662	21,000	0	0	0	0	43,662
75	Other Support Services - Misc. (Describe & Itemize)	2900									
76	Total Support Services	2000	3,508,112	683,001	917,982	115,550	0	93,000	17,800	0	5,335,445
77	COMMUNITY SERVICES (ED)	3000									
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120						65,000			65,000
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0			65,000			65,000
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			0			65,000			65,000
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200						2,000			2,000
114	Total Debt Service	5000						2,000			2,000
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		8,657,107	1,415,527	1,129,732	271,732	0	162,400	64,300	0	11,700,798

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue		Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures
5	1190				10-2190		
6	1290				10-2490	\$ 2,000	IEP Software
7	1614				10-2900		
8	1690				10-4190		
9	1790				10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890				10-5150		
13	1993				20-2190		
14	1999	\$ 149,734	\$32,134 is proceeds from construction loan, \$117,600 is payment		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300		
21	3999				30-5400		
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190		
30	4998				50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900		
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

	A	B	C	D	E	F	G
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)						
2		Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3		Direct Revenues	13,483,182				13,483,182
4		Direct Expenditures	11,700,798				11,700,798
5		Difference	1,782,384				1,782,384
6		Estimated Fund Balance - June 30, 2025	3,887,206				3,887,206
7		Deficit Reduction Plan is not required					
8		<p><i>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).</i></p>					
9		<p>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.</p>					
11		<p><i>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.</i></p>					
13		<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					
14							
15							

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025				
2							
3	28037801060						
4	<i>District Number</i>						
5	Henry-Stark County Spec Ed Dist						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,104,822	0	0	0	2,104,822
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	11,730,772	0	0	0	11,730,772
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	1,200,500	0	0	0	1,200,500
12	FEDERAL SOURCES	4000	551,910	0	0	0	551,910
13	Total Receipts/Revenues		13,483,182	0	0	0	13,483,182
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	6,298,353				6,298,353
16	SUPPORT SERVICES	2000	5,335,445	0	0		5,335,445
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	65,000	0	0		65,000
19	DEBT SERVICES	5000	2,000	0	0		2,000
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		11,700,798	0	0		11,700,798
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,782,384	0	0	0	1,782,384
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,887,206	0	0	0	3,887,206

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	28037801060						
4	<i>District Number</i>						
5	Henry-Stark County Spec Ed Dist						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,887,206	0	0	0	3,887,206
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,887,206	0	0	0	3,887,206

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	28037801060						
4	<i>District Number</i>						
5	Henry-Stark County Spec Ed Dist						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,887,206	0	0	0	3,887,206
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,887,206	0	0	0	3,887,206

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028				
2							
3	28037801060						
4	<i>District Number</i>						
5	Henry-Stark County Spec Ed Dist						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,887,206	0	0	0	3,887,206
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,887,206	0	0	0	3,887,206

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input style="width: 100px; height: 20px;" type="text"/> (Enter as MM/DD/YY)			
2						
3	28037801060					
4	<i>District Number</i>					
5	Henry-Stark County Spec Ed Dist					
6	<i>District Name</i>		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,104,822	3,887,206	3,887,206	3,887,206
8	RECEIPTS/REVENUES		Acct #			
9	LOCAL SOURCES		11,730,772	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		0	0	0	0
11	STATE SOURCES		1,200,500	0	0	0
12	FEDERAL SOURCES		551,910	0	0	0
13	Total Receipts/Revenues		13,483,182	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #			
15	INSTRUCTION		6,298,353	0	0	0
16	SUPPORT SERVICES		5,335,445	0	0	0
17	COMMUNITY SERVICES		0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		65,000	0	0	0
19	DEBT SERVICES		2,000	0	0	0
20	PROVISION FOR CONTINGENCIES		0	0	0	0
21	Total Disbursements/Expenditures		11,700,798	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,782,384	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,887,206	3,887,206	3,887,206	3,887,206

A	B
1	Deficit Reduction Plan-Background/Assumptions (School Districts Only) Fiscal Year 2024-2025 through Fiscal Year 2027-2028
2	
3	
4	
5	Henry-Stark County Spec Ed Dist 28037801060
6	<i>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.</i>
8	
9	
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35	

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:

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	Evidence-Based Funding: Fiscal Year 2025 Spending Plan														
2	N/A - EBF Spending Plan Not Required for Amended Budgets														
3	Part I: Achieving Student Growth and Making Progress Toward State Education Goals														
4	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.														
5	<i>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.</i>														
6	1) What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)														
7															
8															
9															
10							Top Strategy 1			Top Strategy 2			Top Strategy 3		
11	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.)														
12	If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)														
13															
15	Part II: Planned Use of Evidence-Based Funding														
16	The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2025 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.														
17	<i>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.</i>														
18	Evidence-Based Funding Organizational Unit Results (FY 2024)		Final Resources / Adequacy Target = Percent of Adequacy				Average Student Enrollment		#N/A		Adequacy Target		#N/A		
19							Final Resources		#N/A		Percent of Adequacy		#N/A		
20							Tier Assignment		#N/A		Gross State Contribution		#N/A		
21			Base Funding Minimum + Tier Funding = Gross State Contribution				FY24 Base Funding Minimum		#N/A		FY 2024 Tier Funding		#N/A		
22			Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations				Low-Income Students		#N/A						
23							English Learners (ELs)		#N/A						
24							Special Education		#N/A						
25									FY 2025 Tier Funding		Funding Type (Select)		*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.		
26	FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.														
27	1)														

	A	B	C	D	E	F	G	H	I	J	K	L	M				
33																	
34							Data Source 1			Data Source 2			Data Source 3				
35	2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)																
37	3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)						Bilingual Program Director(s)			Principals			Bilingual Parent Advisory Committee				
38							Special Ed. Program Director(s)			School Improvement Teams			Other Parent Group(s)				
39							Other Program Leaders			Teacher or Support Staff Unions			Community Focus Group(s)				
40							School Board Members			Other School Staff			Other				
41	[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.)																
42							Priority Investment 1			Priority Investment 2			Priority Investment 3				
43	4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)																
44	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)																
45																	
47	Cost Factor Table																
48	5) The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan . Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.																
49	Cost Factors					Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding	Budgeted FY 2025 Expenditures (All Resources)	Optional District Narratives								
50																	
51							[N/A]	[Optional]									
52	Core Teachers					#N/A			Enter optional context for core investment decisions.								
53						Specialist Teachers								#N/A			
54														Instructional Facilitator			
55						Core Intervention Teacher											

	A	B	C	D	E	F	G	H	I	J	K	L	M
56	Core Investments				Substitute Teachers	#N/A							
57					Guidance Counselor	#N/A							
58					Nurse	#N/A							
59					Supervisory Aide	#N/A							
60					Librarian	#N/A							
61					Librarian Aide	#N/A							
62					Principal	#N/A							
63					Assistant Principal	#N/A							
64					School Site Staff	#N/A							
65				Subtotal	#N/A								
66	Per Student Investments				Gifted	#N/A			Enter optional context for per student investment decisions.				
67					Professional Development	#N/A							
68					Instructional Materials	#N/A							
69					Assessments	#N/A							
70					Computer & Tech Equipment	#N/A							
71					Student Activities	#N/A							
72					Maintenance & Operations	#N/A							
73					Central Office	#N/A							
74				Employee Benefits	#N/A								
75				Subtotal*	#N/A								
76	Additional Investments				Low-Income Intervention Teacher	#N/A			Enter optional context for additional investment decisions.				
77					Low-Income Pupil Support Staff	#N/A							
78					Low-Income Extended Day Teacher	#N/A							
79					Low-Income Summer School Teacher	#N/A							
80					EL Intervention Teacher	#N/A							
81					EL Pupil Support Staff	#N/A							
82					EL Extended Day Teacher	#N/A							
83					EL Summer School Teacher	#N/A							
84					EL Core Teacher	#N/A							
85					Sp Ed Teacher	#N/A							
86				Sp Ed Instructional Assistant	#N/A								
87				Sp Ed Psychologist	#N/A								
88				Subtotal	#N/A								
89				Other Investments									
90				Total**	#N/A				Tier Funding Check (Cell G90)				
91				<p>*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.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>									
92				If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)									
93													
94													
95													
96	Part III: Support for Special Student Groups												
97	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.												
98	<i>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.</i>												
99						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 must use actual funding amounts if they are available before submitting the budget to ISBE.			
100	FY 2025 Student Population Allocations*: Enter the dollar amount of					Low-Income Students							

	A	B	C	D	E	F	G	H	I	J	K	L	M				
101	1)	resources attributable to specific populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.				English Learners											
102						Special Education											
104	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 Optional				Low-Income Intervention Teacher			Low-Income Extended Day Teacher			Other Investments					
105						[Optional - Enter \$]			[Optional - Enter \$]			[Optional - Enter \$]					
106						Low-Income Pupil Support Staff			Low-Income Summer School Teacher								
107						[Optional - Enter \$]			[Optional - Enter \$]								
108					Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)												
109																	
111	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 Optional				English Learner Intervention Teacher			English Learner Extended Day Teacher			English Learner Core Teacher					
112						[Optional - Enter \$]			[Optional - Enter \$]			[Optional - Enter \$]					
113						English Learner Pupil Support Staff			English Learner Summer School Teacher			Other Investments					
114						[Optional - Enter \$]			[Optional - Enter \$]			[Optional - Enter \$]					
115					Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)												
116																	
118	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 Optional				Special Education Teacher			Special Education Psychologist								
119						[Optional - Enter \$]			[Optional - Enter \$]								
120						Special Education Instructional Assistant			Other Investments								
121						[Optional - Enter \$]			[Optional - Enter \$]								
122					Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)												
123																	
125	Plan Assurances																
126	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.																
127	Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.																
128	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."																
129																	
130																	

	A	B	C	D	E	F	G	H	I	J	K	L	M
131				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 parent refusals) who speak the same home language other than English in pre-K."									
132													
133													
134				3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."									
135													
136				4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.									
137					BPAC Meeting (MM/DD/YYYY)								
138					Name of Chair								
139													

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
144	Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
145	Part 1, Q2	Incomplete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
146	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.
147	Part 2, Q1	Incomplete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
148	Part 2, Q2	Incomplete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
149	Part 2, Q3	Incomplete	At least one response must be selected.
150	Part 2, Q4	Incomplete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
151	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.
152	Part 2, Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
153	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.
154	Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
155	Part 3, Q1 English Learner Funds	Incomplete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
156	Part 3, Q1 Spec. Ed. Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H102.
157	Part 3, Q2	Complete	At least one response must be selected.
158	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.
159	Part 3, Q3	Complete	At least one response must be selected.
160	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.
161	Part 3, Q4	Complete	At least one response must be selected.
162	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.
163	Assurances 1	Complete	Response required if the value entered in cell G101>0.
164	Assurances 2	Complete	Response required if the value entered in cell G101>0.
165	Assurances 3	Complete	Response required if "Yes" selected in cell E133.
166	Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
167	Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)												
2	<i>(For Local Use Only)</i>												
3	<i>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.</i>												
4													
5	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												
6	information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).												
7													
8	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.												
9	An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: Limitation of Administrative Costs												
10													
11	ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET						School District Name: Henry-Stark County Spec Ed Dist						
12	(Section 17-1.5 of the School Code)						RCDT Number: 28037801060						
13													
14													
15													
16			Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025						
			(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			
17	1.	Executive Administration Services	2320			0	0		0	0			
18	2.	Special Area Administration Services	2330			0	512,682		0	512,682			
19	3.	Other Support Services - School Administration	2490			0	2,000		0	2,000			
20	4.	Direction of Business Support Services	2510			0	0	0	0	0			
21	5.	Internal Services	2570			0	0		0	0			
22	6.	Direction of Central Support Services	2610			0	22,662		0	22,662			
23	7.	Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0			
24	8.	Totals		0	0	0	537,344	0	0	537,344			
25	9.	Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024									Enter Actual Data		
26													
27													
28													

	A	B	C	D	E	F
1	REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)					
2	<p><i>In accordance with the School Code, Section 10-20.21, all <u>school districts</u> are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the <u>school district</u> in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.</i></p>					
3	<p>See: School Code, Section 10-20.21 - Contracts</p>					
4						
5	Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
6						
7						
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36						

	A	B
1	Reference Description	
2		
3	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).	
4		
5	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).	
6		
7	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.	
8	3 ^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14	
9	4 Principal on Bonds Sold:	
10	(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.	
11	(2) Refunding Bonds can be entered in the Debt Services Fund only.	
12	(3) Building Bonds can be entered in the Capital Projects Fund only.	
13	(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.	
14		
15	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.	
16		
17	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.	
18		
19	7 Cash plus investments must be greater than or equal to zero.	
20		
21	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).	
22		
23	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).	
24		
25	10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).	
26		
27	11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.	
28		
29	12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.	
30		
31	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.	
32		
33	14 Only tuition payments made to <u>private facilities</u> . See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.	
34		
35	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)	
36		
37	16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and	
38	at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)	
39	Only abatement of working cash fund can transfer its funds to any fund in most need of money	
40	(see 105 ILCS 5/20-10 for further explanation)	

1	A	B	C
	CHECK FOR ERRORS		
2	This worksheet checks various cells to assure that selected items are in balance.		
3	Please fix errors below before submitting to ISBE.		
4	Budget Item References		Message
5	1. Deficit Reduction Plan (DefReductPlan 23-27 tab)		
6	Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)		Deficit Reduction Plan is not required
7	If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)		
8	2. Cover Page (Cover tab)		
9	District Name must be selected from drop-down. (Cell H13)		OK
10	Accounting Basis must be selected on Cover sheet.		OK
11	Dates (Day, Month, Year) must be input on Cover sheet.		OK
12	Board Names must be typed on Cover sheet.		OK
13	3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).		
14	Estimated Beginning Fund Balance July, 1 2024 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)		OK
15	Estimated Activity Fund Beginning Fund Balance July, 1 2024 (Cell C83) (Cell must have a number or zero. Do not leave blank.)		OK
16	Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).		OK
17	Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).		OK
18	Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).		OK
19	Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).		OK
20	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).		OK
21	Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).		OK
22	Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).		OK
23	4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.		
24	Educational (Fund 10 - Cell C3)		OK
25	Operations & Maintenance (Fund 20 - Cell D3)		OK
26	Debt Service (Fund 30 - Cell E3)		OK
27	Transportation (Fund 40 - Cell F3)		OK
28	Municipal Retirement/Social Security (Fund 50 - Cell G3)		OK
29	Capital Projects (Fund 60 - Cell H3)		OK
30	Working Cash (Fund 70 - Cell I3)		OK
31	Tort (Fund 80 - Cell J3)		OK
32	Fire Prevention & Safety (Fund 90 - Cell K3)		OK
33	Activity Funds (Cell C23)		OK
34	5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.		
35	Educational (Fund 10 - Cell C21)		OK
36	Operations & Maintenance (Fund 20 - Cell D21)		OK
37	Debt Service (Fund 30 - Cell E21)		OK
38	Transportation (Fund 40 - Cell F21)		OK
39	Municipal Retirement/Social Security (Fund 50 - Cell G21)		OK
40	Capital Projects (Fund 60 - Cell H21)		OK
41	Working Cash (Fund 70 - Cell I21)		OK
42	Tort (Fund 80 - Cell J21)		OK
43	Fire Prevention & Safety (Fund 90 - Cell K21)		OK
44	6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).		
45	Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).		OK
46	Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).		OK
47	7. Estimated Revenue (EstRev 6-11 tab)		
48	Amounts must be input for revenue.		OK
49	8. Estimated Expenditures (EstExp 12-20 tab)		
50	Amounts must be input for expenditures.		OK
51	9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.		
52	Include brief note(s) describing revenue source.		OK
53	Include brief note(s) describing expenditure use.		OK
54	10. EBF Spending Plan		
55	All required questions have been answered.		OK
56	<i>End of Balancing</i>		