District Type: School District			ATE BOARD OF EDU usiness Services Div					
Accounting Basis:  X Cash Accrual		SCHOOL DISTRICT/JOII July 1, 2	NT AGREEMEN 2023 - June 30		RM *	Deficit Reduction Dia		
Is this an amended budget	?	No				Deficit Reduction Pla	n is not required	
Date of Amended Budget:								
		(MM/DD/YY)						
District Name:		Perandoe Spe	ec Educ District					
District RCDT No:		45079	9132061					
• •	•	o do a deficit reduction plan o ve your budget become bala	•	•		ne		
Budget of	Pera	ndoe Spec Educ District		, County of	Ra	ndolph	,	
State of Illinois, for the Fiscal Ye	ar beginning	July	1, 2023	and ending	June 30, 2	2024 .		
MULTIPLAS the Decard of Ed	eastion of		Poran	doe Spec Educ I	District			
WHEREAS the Board of Edu	Randolph	State of Illi		•	tive form a budget, an	d the Secretary	,	
of this Board has made the same co	•					a the secretary		
AND WHEREAS a public hed notice of said hearing was given at a NOW, THEREFORE, Be it res	east thirty days prior	-	all other legal req	day of uirements have b	July een complied with;	, 20 <u>23</u> ,		
Section 1: That the fiscal ye	ear of this school dist	rict be and the same hereby is fi	ixed and declared to	o be				
beginning	uly 1, 2023	and ending	June 30, 202	4 .				
Section 2: That the followin	a budaet containina	an estimate of amounts available	le in each Fund. sei	parately, and exp	enditures from each be	•		
and the same is hereby adopted as					•			
		ADOPTION OF	BUDGET					
The budget shall be approv	ed and signed below	by members of the School Board	d. Adopted this	_	20th day of	July	, 20 _	23
by a roll call vote of	Yeas, and	0 Nays, to wit:						
	** MFM	BERS VOTING YEA:		** MFN	MBERS VOTING NAY:			
Todd B								
Diane S	Schoenbeck							
Robert	Doty							
James	Hohgrefe							
Abigail								
1.1.0								
		trative Code-Part 100 and inconform						
		d "YEA" nor "NAY". Actual school boo	-					
by Section (2) Districts whichever	n 18-50 of the Propert are required to submit er comes first. Budgets	nt must be filed with the county clerl y Tax Code (35 ILCS 200/18-50). the adopted/amended budget elect are submitted to School Finance Rej ures before submitting to ISBE. We	ronically to ISBE with	in 30 days of adopt https://se		ault.aspx		

SD50-36/JA50-39 2/23 Perandoe Spec Educ District 45079132061

SDJAB2024 Original.xlsx 2/7/2024

Begin entering data on EstRev 6-11 and EstEsp 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
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2023		3,196,242	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES (without Student Activity Funds)		3,233,212						_		
LOCAL SOURCES FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER	1000 2000	3,432,854	0	0	0	0	0	0	0	0
DISTRICT STATE SOURCES	3000	0 407.840	0	0	0	0	0	0	0	0
FEDERAL SOURCES	4000	499,007	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8 Receipts/Revenues for "On Behalf" Payments 2	3998	4,339,701 1,384,887	0	0	0	0	0	0	0	0
Total Receipts/Revenues		5,724,588	0	0	0	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)						ı				
INSTRUCTION SUPPORT SERVICES	1000 2000	1,132,321 3,063,143	0		0	0	0		0	0
COMMUNITY SERVICES PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	3000 4000	0	0		0	0			0	
DEBT SERVICES	5000	143,800 0	0	0	0	0	0		0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	(
Total Direct Disbursements/Expenditures 9  Disbursements/Expenditures for "On Behalf" Payments 2	4180	4,339,264 1,384,887	0	0	0	0	0		0	(
Total Disbursements/Expenditures	4100	5,724,151	0	0	0	0	0		0	(
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		437	0	0	0	0	0	0	0	(
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000) PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund 16	7110 7110									
Abatement of the Working Cash Fund 16 Transfer of Working Cash Fund Interest	7110									
Transfer Among Funds Transfer of Interest	7130 7140									
Transfer for Capital Projects Fund to O&M Fund Transfer for Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7150 7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service	7170									
Fund SALE OF BONDS (7200)	,270									
Principal on Bonds Sold 4	7210									
Premium on Bonds Sold Accrued Interest on Bonds Sold	7220 7230									
Sale or Compensation for Fixed Assets 5	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases Transfer to Debt Service to Pay Interest on GASB 87 Leases	7400 7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7600 7700			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds  Transfer to Capital Projects Fund	7700			0	-		0			
ISBE Loan Proceeds Other Sources Not Classified Elsewhere	7900 7990									
Total Other Sources of Funds 8	7990	0	0	0	0	0	0	0	0	
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100) Abolishment or Abatement of the Working Cash Fund 16	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds Transfer of Interest 6	8130 8140									
Transfer from Capital Projects Fund to O&M Fund  Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8150 8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int	8170									
Proceeds to Debt Service Fund Taxes Pledged to Pay Principal on GASB 87 Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases Other Revenues Pledged to Pay Principal on GASB 87 Leases	8420 8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases Taxes Pledged to Pay Interest on GASB 87 Leases	8440 8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8530 8540									
Taxes Pledged to Pay Principal on Revenue Bonds Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8610 8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8630 8640									
Taxes Pledged to Pay Interest on Revenue Bonds Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8710 8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Piedged to Pay Interest on Revenue Bonds Taxes Transferred to Pay for Capital Projects	8740 8810									
Grants/Reimbursements Pledged to Pay for Capital Projects Other Revenues Pledged to Pay for Capital Projects	8820 8830									
Fund Balance Transfers Pledged to Pay for Capital Projects Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8840 8910									
Other Uses Not Classified Elsewhere Total Other Uses of Funds 9	8990	0	0	0	0	0	0	0	0	
Total Other Sources/Uses of Fund		0	0	0		0	0	0	0	
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024		3,196,679	0	0	0	0	0	0	0	
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1,										
2023 RECEIPTS/REVENUES (For Student Activity Funds)		0								
Total Student Activity Direct Receipts/Revenues (Local Sources)	1799									
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
Total Student Activity Direct Disbursements/Expenditures	1999	0								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		0								
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023										
RECEIPTS/REVENUES (All Sources with Student Activity Funds)		3,196,242	0	0	0	0	0	0	0	
LOCAL SOURCES	1000	3,432,854	0	0	0	0	0	0	0	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	407,840	0	0	0	0	0	0	0	
FEDERAL SOURCES Total Direct Receipts/Revenues 8	4000	499,007 4,339,701	0	0	0	0	0	0	0	
Receipts/Revenues for "On Behalf" Payments 2	3998	1,384,887								
Total Receipts/Revenues		5,724,588	0	0	0	0	0	0	0	
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds) INSTRUCTION	1000	1.132.321				0			0	
SUPPORT SERVICES	2000	3,063,143	0		0	0	0		0	
COMMUNITY SERVICES PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	3000 4000	143,800	0	0	0	0	0		0	
DEBT SERVICES	5000	0	0	0	0	0			0	
PROVISION FOR CONTINGENCIES  Total Direct Disbursements/Expenditures 9	6000	4,339,264	0	0	0	0	0		0	
Disbursements/Expenditures for "On Behalf" Payments 2	4180	1,384,887	U	0			U		0	
Total Disbursements/Expenditures		5,724,151	0	0	0	0	0		0	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		437	0	0	0	0	0	0	0	
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000) Total Other Sources of Funds 8		0	0	0	0	0	0	0	0	
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds 9 Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	
Total Other Sources/Uses of Fund  ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June				0	0	0				
30, 2024		3,196,679	0				0	0	0	
		(10)	SUMMARY OF EX	PENDITURES Without (30)	Student Activity Funds (40)	(by Major Object) (50)	(60)	(70)	(80)	(90)
Description	Acct	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention &
	#		iviaiiitenance		1	Retirement/ Social				Safety

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)														
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)				
Description	Acct	Educational	Operations &	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention &	Total By Object			
	#		Maintenance			Retirement/ Social				Safety				
						Security								
Object Name														
Salaries	100	3,166,294	0		0		0		0	0	3,166,294			
Employee Benefits	200	604,010	0		0	0	0		0	0	604,010			
Purchased Services	300	458,495	0	0	0		0		0	0	458,495			
Supplies & Materials	400	54,410	0		0		0		0	0	54,410			
Capital Outlay	500	17,967	0		0		0		0	0	17,967			
Other Objects	600	38,088	0	0	0	0	0		0	0	38,088			
Non-Capitalized Equipment	700	0	0		0		0		0	0	0			
Termination Benefits	800	0	0		0				0		0			
Total Expenditures		4,339,264	0	0	0	0	0		0	0	4,339,264			

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		3,196,242	0	0	0	0	0	0	0	0
Total Direct Receipts & Other Sources 8		4,339,701	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		4,339,701	0	0	0		0	0	0	0
Total Amount Available		7,535,943	0	0	0		0	0	0	0
Total Direct Disbursements & Other Uses 9		4,339,264	0	0	0		0	0	0	0
OTHER DISBURSEMENTS		4,333,204	0	- 0	0	0	0	0	0	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  Total Other Disbursements	499									
		0	0	0	0		0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		4,339,264	0	0	0	0	0	0	0	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 3	0, 2024	3,196,679	0	0	0	0	0	0	0	0
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023		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, 2024		0								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of										
July 1, 2023		3,196,242	0	0	0	0	0	0	0	0
Total Direct Receipts & Other Sources 8		4,339,701	0	0	0	0	0	0	0	0
Total Other Receipts		0	0	0	0		0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		4,339,701	0	0	0		0	0	0	0
Total Amount Available		7,535,943	0	0	0		0	0	0	0
Total Direct Disbursements & Other Uses 9		4,339,264	0	0	0		0	0	0	0
Total Other Disbursements		0	0	0	0		0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		4,339,264	0	0	0	0	0	0	0	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of Jun 2024	e 30,	3,196,679	0	0	0	0	0	0	0	0

Description: Enter Whele Humbers Cody	Aust 2	(30) Educational	(20) Operations & Maintenance	(30) Debt Service	(60) Transportation	(M) Municipal Betweenty fools Security	(NE) Capital Projects	(70) Working Cash	(60) Tark	(NC) Fire Prevention E Safety
Security Sec	1100					Security				
Designated Purposes Levins 11 (1130-1120) Leving Purposes Levin 12	1100									
Special Education Purposes Levy PICE and Medicare Drily Sevins Area Woodbond Construction Purposes Levy	1110									
	1250 1250 1250 1250					_				
Total del Salaman Totan Levind by Status  AMARIENTES M. Bassi of PASSES  Middle Horan Provinger Tota  (Purposent) Status Local Horaning Buildhorthy  Companied Province Proprint preparament Totans 18	1300									
Payments from Local Housing Bullionity  Corporate Personal Property Replanment Sues II  Other Payments in Line of Taxes (Describe & Render)	1300 1310 1310 1310 1310									
Companie Personal Property Engineeres Startist.  (Chin Propundo, San of Hose) (Proceeded & Gender)  Make Propundo, San of Hose) (Proceeded & Gender)  Make Propundo, San of Hose)  Propulse Startists San Pagli or Promisis (S. Maler)  Regular Startists San Pagli or Promisis (S. Maler)  Regular Startists San Startists San Startists  Regular Startists San Startists  Regular Startists San Startists  Regular	1300	0				-	-			
Regular Sulton From Other Districts (in State) Regular Sulton From Other Sources (in State) Regular Sulton From Other Sources (Out of State)	1111									
Regular Nation Neur Client Nations (Dut of State)  (Secured Nobel Nation Serve) (Secured State)  Sourcers Nobel Nation Neur Regular Servesio) (State)  Sourcers Nobel Nation Neur Client Debtschip (State)  Sourcers Nobel Nation Neur Client Debtschip (State)  Sourcers Nobel Nation Neur Client Debtschip (State)  Sourcers Nobel Nation Neur Client Nobel (State)  Sourcers Nobel Nation Neur Client Nobel (State)  CTT Nation Neur Client Debtschip (State)  CTT Nation Neur Client Debtschip (State)  CTT Nation Neur Client Nobel (State)	1114 1121 1122	28,894								
Summer School Sultion From Other Sources (Out of State) CTS Sultion from Pupils or Farents (in State)	101 104 101 100									
CTI Minitus has Ciffee Discuss (s) Marial  CTI Minitus has Ciffee Discuss (s) Marial  (c) Minitus has Ciffee Discuss (s) Marial  Special Education Selection from Perglam Personal (s) Maria  Special Education Selection from Perglam Personal (s) Marial  Special Education Selection from Ciffee Discuss (s) Marial  Special Education Selection from Ciffee Discuss (s) Marial  Special Education Selection from Ciffee Discuss (s) Marial  Adult Thinkin Selection of Ciffee Discuss (s) Marial  Adult Thinkin Selection (S) Marial  Marial Marial Marial Marial Marial  Marial Marial Marial Marial Marial  Marial Marial Marial Marial Marial  Marial Marial Marial Marial Marial  Marial Marial Marial  Marial Marial Marial Marial  Marial Marial Maria	1111									
Special Education Tultion from Pupils or Famels (in State)  Special Education Tultion from Other Decirity (in State)  Special Education Tultion from Other Sources (in State)	1343	1,001,712								
Special Education Tutton from Other Bource; (Out of State) Adult Tutton from Pupis or Farmis; (in State) Adult Tutton from Other District; (in State)	1344 1361 1362									
Adult Sulton Store Other Sources (In State) Adult Sulton Store Other Sources (Out of State) Sala Sulton	1913 1913 1914	1,010,606								
TRANSPORTETION FIELD	1411									
Import intergentation term term (repair or restrict, in state) (Repair Transpartiation from two Clied Grains) (India) (Repair Transpartiation from two Clied Grains (India)) (Repair Transpartiation from two Clied Grains (India)) (Repair Transpartiation from two Control Architects (India) (Repair Transpartiation from two Clied Grains (India) (Repair Transpartiation from two Clied Grains (India) (Comment Stated Transpartiation from two Clied Grains (India) (Comment Stated Transpartiation from two Clied Transpartiation from t	1413 1413 1425									
Regular Sunspertation New Your Color General (Out of Estate)  Commer School Sunspertation New Your Pupils or Parents (in State)  Commer School Sunspertation New Your Color State(s) (in State)	1414 1421 1422 1423 1424									
Eummer Lihoud Transportalism Fern Bran Citize Laumen (In Estat)  Eummer Lihoud Transportalism Fern Sran Citize Laumen (Dut of Estate)  Commer Lishon From Some Puglis or Promisis (in Estate)  CEL Transportation From Some Delicities (in Estate)  CEL Transportation From Some Clarksis (in Estate)	1424									
CTI Demperation Ann Ann Other Edition (in East) CTI Demperation Ann Ann Other Edition (in East) CTI Demperation Ann Ann Other Edition (in Editio) CTI Demperation Ann Ann Other Edition (in Edition of Edition (in Edition Ann Ann Other Edition (in Edition Comparison Ann Ann Ann Ann Ann Ann Ann Ann Ann A	HITE HITE HITE HITE HITE HITE HITE HITE									
Special Science Transportation Pleas from Pupils or Parents (in State)  Special Science Transportation Pleas from Other State's (in State)  Special Science Transportation Pleas from Other State's (in State)	1442									
Special Execution Transportation From Sense Angle on Person-Up Estate)  Special Estate and Execution Execution Sense Sen	1464									
Juliu's Transportation Peer, Irom Other Lourses, (Dut of State)	1453									
EARANGS ON INVESTMENTS  Internal on Investments	2500				-					
Cain or lass on Eafe of Insurinnesis.  Tatal Earnings on Insurinnesis.  PODD SERVICE	1530 1530						- 0			
Cales to Popils - Lunch Cales to Popils - Breakface	1613									
Gales to Populs. Sanots Gales to Hopis. Sendalizat Gales to Hopis. Sendalizat Gales to Hopis. S de Green Gales to Hopis. Other (Chemike & Bernhar) Gales to Hopis. Gales to Molitics.	2623 2624 2620 2690	500								
Gains to John Scholler (Dougle & Bernin)  Stuff Pearl Enrich F  DRITHICTY/SCHOOL ACTIVITY ACCOME	1300	100								
Adminuture. Addinise Adminuture. Other	1711 1711 1710 1730 1730									
Free Back Store Sales  South Store Sales  Other Sales (Stoted Sales) Stores (Store Sale & Beniar)  Other Sales Sales (Stoted Sales) Stores (Store Sales)	1790 1790 1790									
Contract Activity Found Tenomena.  Mark Globert Spiriture of Activity Spiriture of Activity Spiriture (Activity Spiriture) (Activity Sp	1700	0	0							
Trained Serials Regular Testinate Trained Serials Common School Testinate	1811									
Stellands Stericks - Stepular Stellands - Stellands Stericks - Stellands Stericks - Stellands Stellands Stellands - Stellands	1613 1613 1624 1624 1621									
remains later region remains Perinda later Sourcer Shared Perinda later Aduly Controlling Sharelon Stelland Sales Aduly Controlling Sharelon Debar Tantines (Sourcibe & Service) Other Tantines in Service)	1623 1623 1626 1620									
Other Telesiasi Innere (Drunite & Inner)  Chier Telesiasi Innere (Drunite & Inner)  Telesiasi Innere (Drunite & Innere)  Other REVENUE PROMIDORA SOURCES		0								
	2600 2620 2620 2630 2640 2660 2660 2670 2680									
Institute Contributions and Exemplians have Private Sacross Impact in Fore horn. Municipal or Country Conveniences. Impact in Fore horn. Municipal or Country Conveniences. Impact in Fore Transcriptions Ended of Prior Transcriptions Foreign of Prior Trans	2990 2960 2950									
Driam Substation Fare Presents from Western Contracts	2960 2670 2980									
Cultool Facility Companion Tan Proceeds Payment from Other Districts Culto of Vinceland Projects	2963	303,068								
Other land free (Drambe & Itemier) Other land Recenses (Drambe & Itemier) Total Other Recense from Land George	2062 2068 2000	2,262,621 18,066 2,611,768								
Total Managin, Managers from Local Sources Just hand Student Society Funds (2005)	1000	1,60,814								
Saled Sensing Newman Sens Georges (Selected Linking Seals 1298)  ALE SENSING SERVICE SERVICES SERVICES SERVICES  CONTROL TO SENSING CONTROL (2000)  (From Thompto Sensors Sens Select Gourses  From Thompto Sensors Sens Select Gourses  (From Thompto Sensors Sens Selected Gourses)		1,493,894								
	3100 3300 3100 3000									
Total Flow Through Resignin/Torresson from One District to Emailer District RECEPTI/INVENIUS FROM STATE SOURCES (2000) LINESSTRICTED EXAMPLE ON AID (2000-2009)	3000	0	0		- 0	9				
Esistence Reset Funding Formula (Section 18-8-25)	3004	617,640								
Faci Greath Datrict Gards.  Other Investigated Gards in Aid From Sain Lauren, Greatile & Jersiel	300 300 300 300	437,640								
RESTRICTED EMANTS OF AID (\$300 BROO)		20,000								
Special Education - Proade Partilly Takken  Special Education - Funding for Dubben-Sequiring Sp Ed Services.  Executifying Services	1200 1201 1120 1120 1120									
Special Selection - Orphospyr - Installadd Special Selection - Orphospyr - Summer Individual	1130 1130									
Special Sciencian - Other (Smorter & Service)	1141	0	0		0					
CAMER AND THORNEAS EDUCATION [CTE]  CTI - Technical Situation - Tech Peop  CTI - Searchay Program Improvement (CTE)  CTI - WINCIP  CTI - WINCIP	1200 1220									
CTI WEEP  CTI - Indication of Infrastrian  CTI - Indication Provident  CTI - Under Cognitivation	1200 1220 1221 1231 1240 1270 1270									
CII - Bushel Opprission. CII - Other Devote & Service Data Cover and Technical Education BE REGISTE & DOCATION	1200									
BENDUKEROCKFON  Biograf Idention Commister ThankTM  Biograf Idention Commister Transitional Biograph Idention	130E									
Total Bilogual Education  Gute Pero Lanch & Breatlant		600				- 0				
Cohen Education Delan Education Adult Education (Inom ACIA) Adult Education (Inom ACIA) Adult Education (Inom ACIA)	XMI XX0 M20 M20									
And Mandata of Conference of Content of States of Content of Conte	1500									
Despotation: Special Education Despotation: Other (Describe & Service) Data Description	3530 3500									
Description Color (Frenke & Bernie) Mel Description Lessing Representation Lessing Representation Design Genets General Literary Description Literary Description Colors (Literary)	3650 3660 3660									
Early Childreni - Minds Grant Orizogo General Education Minds Grant Orizogo General Education Minds Grant	1306 1366 1367 1375									
Linings whether transmit many court Chicago Electronial Genetics States  Getterd Gebry & Edectronial improvement Block Greet  Serbonings: Technology for Second.	1775 1780									
Salvaining: Salvaining be Learne. Under Carter Editoris Editoris Editoris Editoris Editoris Editoris Editoris et og Cignetivalities - Learner Bridges Influence har inpercentantis - Planning Cambridges Editoris har inpercentantis - Planning Cambridges Editoris Editoris - Moderatoris Princis -	1775 1780 1825 1825 1820									
Other Resirished Reseaue from State Sources (Describe & Semine)	3000	400	0	0	0	0	0		0	
Their Secretary Statement State Courses RECEPTLYANYSHULES PROW MEDIALAL DOUBLES (4000) LINKESTRICTED SEARCTS OF AND RECEIVED DIRECTLY PROBE PROFESAL GOVET, (4003)	3000	87,840				-	-		-	
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If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.

	Revenue Check:	ок	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
	Expenditure Check:	ок					
	Revenues Acct. (EstRev			Expenditures Fund-			
Error Message	tab)	Amount	Describe Revenue	Function (EstExp tab)	Amount	Describe Expenditures	Error Message
OK	1190			10-2190			OK
OK	1290			10-2490			OK
OK	1614			10-2900			OK
OK	1690			10-4190			OK
OK	1790			10-4290			OK
OK	1819			10-4390			OK
OK	1829			10-4400			OK
OK	1890			10-5150			OK
OK	1993		Perandoe Assessment	20-2190			OK
OK	1999	\$ 18,064	E-Rate	20-2900			OK
OK	2300			20-4190			OK
OK	3099			20-4400			OK
OK	3199			20-5150			OK
OK	3299			30-4190			OK
OK	3499			30-5150			OK
OK	3599			30-5300			ОК
OK	3999			30-5400			ОК
OK	4009			40-2190			OK
OK	4090			40-2900			ОК
OK	4199			40-4190			ОК
OK	4299			40-4400			ОК
OK	4399			40-5150			ОК
OK	4499			40-5300			ОК
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OK OK	4998	\$ 166,007	STEP \$40,600 + ESSER III \$125,407	50-2490			ОК
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				80-4290			ОК
				80-4390			OK
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				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK

DEI	FICIT BUDGET SUMMARY	INFORMATION - Operation	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	4,339,701	0	0	0	4,339,701
Direct Expenditures	4,339,264	0	0		4,339,264
Difference	437	0	0	0	437
Estimated Fund Balance - June 30, 2024	3,196,679	0	0	0	3,196,679

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

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

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

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

 ${\it The \ deficit \ reduction \ plan, if \ required, is \ developed \ using \ ISBE \ guidelines \ and \ format.}$ 

*School Districts Only				EFICIT REDUCTION P																		SUMMARY			
45079132061				ESTIMATED BUDGE FY2023-2024	7				ESTIMATED BUDGET FYZ024-2025					ESTIMATED BUDGE FY2025-2026	T				ESTIMATED BUDGE FY2026-2027	T		BUC	DGET ADDENDUM - DI ESTIMATEI	DEFICIT REDUCTION PLA	N
District Number	-			*********					712024-2023					712023-2020					7120202027				Date of Adoption:	Andres	
	- 1																						Date of Adoption:	(Storr or MM/CO)/997	
Perandoe Spec Educ District																									
District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fu	d Yoral	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Yoral	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
ESTIMATED BEGINNING FUND BALANCE (n equal prior Ending Fund Balance)	nust	3,196,242	0			0 3,196,26	2 3,196,679			0	3,196,679	3,196,679			0	3,196,679	3,196,679			0	3,196,679	3,196,242	3,196,679	3,196,679	3,196,679
RECEIPTS/REVENUES	Acct #																								
LOCAL SOURCES	1000	3,432,854	0			0 3,432,85	4				0					0					0	3,432,854	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000																						0		
STATE SOURCES	3000	407,840	0	0		0 407,84	0				0					0					0	407,840	0	0	0
FEDERAL SOURCES	4000	499,007	0	0		0 499,00					0					0					0	499,007	0	0	0
Yutal Receipts/Revenues		4,339,701	0	0		0 4,339,70	1 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,339,701	0	0	
DISBURSEMENTS/EXPENDITURES	Funct #																								
INSTRUCTION	1000	1,132,321				1,132,32					0					0					0	1,132,321	0	0	0
SUPPORT SERVICES	2000	3,063,143	0	0	1	3,063,14	a				0					0					0	3,063,143	0	0	
COMMUNITY SERVICES	3000	0	0	0	1		0				0					0					0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	143,800	0			143,80	0				0					0					0	143,800	0	0	0
DERT SERVICES	5000		0	0	1		0				0					0					0	0	0	0	0
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Yotal Disbursements/Expenditures		4,339,264	0	0	)	4,339,26	4 0		0		0	0	0	0		0	0	0	0		0	4,339,264		0	0
Excess of Receigts/Revenue Over/(Under) Disbursements/Expenditures		427				0 43	7 0		0													427	0	0	
OTHER SOURCES/USES OF FUNDS																									
OTHER SQUECES OF FUNDS (7000)		0	0	0	1	0	0				0										0	0	0	0	0
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TOTAL OTHER SOURCES/USES OF FUNDS			0			0	0 0	0	0	0	0	0			0		0	0	0	0		0	0	0	

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

Perandoe	Spec Ed	uc District	4507913206

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1.	Background and Narrative of Budget Reductions:
2.	Assumptions Used in the Deficit Reduction Plan:
	- EBF and Estimated New Tier Funding:
	- Equal Assessed Valuation and Tax Rates:
	- Employee Salaries and Benefits:
	- Short- and Long-Term Borrowing:
	- Educational Impact:
	- Other Assumptions:
	- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:



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

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2024 budgeted expenditures over actual FY2023 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

Limitation of Administrative Costs

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET** (Section 17-1.5 of the School Code)

School District Name: Perandoe Spec Educ District

RCDT Number: 45079132061

			Estima	ted Actual Expend	itures, Fiscal Year 2	2023		Budgeted Expendit	tures, Fiscal Year 2	024
			(10)	(20)	(80)		(10) (20)		(80)	
	Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1.	Executive Administration Services	2320	499,249			499,249	495,768		0	495,768
2.	Special Area Administration Services	2330				0	0		0	0
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	0		0	0
6.	Direction of Central Support Services	2610				0	0		0	0
	Deduct - Early Retirement or other pension obligations required and included above.	by state law				0				0
8.	Totals		499,249	0	0	499,249	495,768	0	0	495,768
9.	Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023									-1%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)					
continuor with the Charled Code, Section 19.22, of <u>Industrial Section</u> private of the Section of the Charled Code, Section 19.22, of <u>Industrial Section</u> private of the Section of the Charled Code, and the Section of the Section o					
School Code, Service 35-30.21 - Contracts					

See: School Code, Service 59-20-21 - Contract					
Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetar 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 balance. Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	ОК
Accounting Basis must be selected on Cover sheet.	ОК
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ОК
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	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).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GAS8 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).	OK
Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	ОК
Capital Projects (Fund 60 - Cell H3)	ОК
Working Cash (Fund 70 - Cell 13)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
s, 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)	ОК
Debt Service (Fund 30 - Cell E21)	ОК
Transportation (Fund 40 - Cell F21)	ОК
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	ок
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).	ок
. Estimated Revenue (EstRev 6-11 tab)  Amounts must be input for revenue.	OK
	UK
3. Estimated Expenditures (EstExp 12-20 tab)	OV
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 revenue source.  Include brief note(s) describing expenditure use.	OK OK
D. EBF Spending Plan	UK
	OV.
All required questions have been answered.	OK

Estimated Expenditures (EstExp 12-20 tab)				
Amounts must be input for expenditures.	ОК			
Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.				
Include brief note(s) describing revenue source.	OK			
Include brief note(s) describing expenditure use.	OK			
EBF Spending Plan				
All required questions have been answered.	OK			
End of Balancing	-			

For ISBE Use Only 45079132061 Type RCDT Tier Funding Low-Income