

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \*  
July 1, 2025 - June 30, 2026

Accounting Basis:

- Cash
- Accrual

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

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

District Name: Coop Assoc for Spec Educ  
 District RCDT No: 19022015061

Deficit Reduction Plan is not required

**If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of Coop Assoc for Spec Educ, County of Dupage,  
 State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Coop Assoc for Spec Educ,  
 County of Dupage, 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 5th day of August, 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, 2025 and ending June 30, 2026.

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 5th day of August, 2025  
 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Zahawa Saleh	
Tunisia Macklin	
Jessica Dominguez	
Elizabeth Betancourt	
Corey Randazzo	
Jean Randazzo	
Jim Vargas	

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

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

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









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
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies <sup>11</sup> (1110-1120)	-	0	0	0	0	0	0	0	0	0
Leasing Purposes Levy <sup>12</sup>	1130	0	0							
Special Education Purposes Levy	1140	0	0		0	0	0			
FICA and Medicare Only Levies	1150					0				
Area Vocational Construction Purposes Levy	1160		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies <i>(Describe &amp; Itemize)</i>	1190	0	0	0	0	0	0	0	0	0
<b>Total Ad Valorem Taxes Levied by District</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	0	0	0	0	0	0	0	0	0
Other Payments in Lieu of Taxes <i>(Describe &amp; Itemize)</i>	1290	0	0	0	0	0	0	0	0	0
<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular Tuition from Pupils or Parents (In State)	1311	0								
Regular Tuition from Other Districts (In State)	1312	0								
Regular Tuition from Other Sources (In State)	1313	0								
Regular Tuition from Other Sources (Out of State)	1314	0								
Summer School Tuition from Pupils or Parents (In State)	1321	0								
Summer School Tuition from Other Districts (In State)	1322	0								
Summer School Tuition from Other Sources (In State)	1323	0								
Summer School Tuition from Other Sources (Out of State)	1324	0								
CTE Tuition from Pupils or Parents (In State)	1331	0								
CTE Tuition from Other Districts (In State)	1332	0								
CTE Tuition from Other Sources (In State)	1333	0								
CTE Tuition from Other Sources (Out of State)	1334	0								
Special Education Tuition from Pupils or Parents (In State)	1341	0								
Special Education Tuition from Other Districts (In State)	1342	0								
Special Education Tuition from Other Sources (In State)	1343	0								
Special Education Tuition from Other Sources (Out of State)	1344	0								
Adult Tuition from Pupils or Parents (In State)	1351	0								
Adult Tuition from Other Districts (In State)	1352	0								
Adult Tuition from Other Sources (In State)	1353	0								
Adult Tuition from Other Sources (Out of State)	1354	0								
<b>Total Tuition</b>		<b>0</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
Regular Transportation Fees from Other Districts (In State)	1412				0					
Regular Transportation Fees from Other Sources (In State)	1413				0					
Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
Regular Transportation Fees from Other Sources (Out of State)	1416				0					
Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
Summer School Transportation Fees from Other Districts (In State)	1422				0					
Summer School Transportation Fees from Other Sources (In State)	1423				0					
Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
CTE Transportation Fees from Other Districts (In State)	1432				0					





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
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-Through Revenue from State Sources	2100	0	0		0	0				
Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	1,499,388	0	0	0	0	0		0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
<b>Total Unrestricted Grants-In-Aid</b>		<b>1,499,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private/Public Facility Tuition	3100	0			0					
Special Education - Orphanage - Individual	3120	0			0					
Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Other (Describe & Itemize)	3199	0	0		0					
<b>Total Special Education</b>		<b>0</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
CTE - WECEP	3225	0	0			0				
CTE - Agriculture Education	3235	0	0			0				
CTE - Instructor Practicum	3240	0	0			0				
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3299	0	0			0				
<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
State Free Lunch & Breakfast	3360	0								
School Breakfast Initiative	3365	0	0			0				
Driver Education	3370	0	0							
Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500	0	0		0	0				
Transportation - Special Education	3510	0	0		0	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				
Truant Alternative/Optional Education	3695	1,037,137			0	0				
Early Childhood - Block Grant	3705	0	0		0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
Technology - Technology for Success	3780	0	0	0	0	0	0			0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Planning/Construction	3920		0				0			
School Infrastructure - Maintenance Projects	3925		0				0			0

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
Other Restricted Revenue from State Sources <i>(Describe &amp; Itemize)</i>	3999	0	0	0	0	0	0	0	0	0
<b>Total Restricted Grants-In-Aid</b>		1,037,137	0	0	0	0	0	0	0	0
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	2,536,525	0	0	0	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4009	0	0	0	0	0	0	0	0	0
<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0	0			
Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4090	0	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
Title V - Flexibility and Accountability	4100	0	0		0	0				
Title V - SEA Projects	4105	0	0		0	0				
Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
Title V - Other <i>(Describe &amp; Itemize)</i>	4199	0	0		0	0				
<b>Total Title V</b>		0	0		0	0				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200	0				0				
National School Lunch Program	4210	0				0				
Special Milk Program	4215	0				0				
School Breakfast Program	4220	0				0				
Summer Food Service Admin/Program	4225	0				0				
Child and Adult Care Food Program	4226	0				0				
Fresh Fruit and Vegetables	4240	0				0				
Food Service - Other <i>(Describe &amp; Itemize)</i>	4299	0				0				
<b>Total Food Service</b>		0				0				
<b>TITLE I</b>										
Title I - Low Income	4300	0	0		0	0				
Title I - Low Income - Neglected, Private	4305	0	0		0	0				
Title I - Migrant Education	4340	0	0		0	0				
Title I - Other <i>(Describe &amp; Itemize)</i>	4399	0	0		0	0				
<b>Total Title I</b>		0	0		0	0				
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
Title IV - 21st Century	4421	0	0		0	0				
Title IV - Other <i>(Describe &amp; Itemize)</i>	4499	0	0		0	0				
<b>Total Title IV</b>		0	0		0	0				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Federal Special Education - Preschool Flow-Through	4600	0	0		0	0				
Federal Special Education - Preschool Discretionary	4605	0	0		0	0				



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
<b>10 - EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>	<b>1000</b>									
Regular Programs	1100	0	0	0	0	0	0	0	0	0
Tuition Payment to Charter Schools	1115			0						0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200 - 1220)	1200	4,260,344	982,434	359,218	93,825	60,000	0	23,000	0	5,778,821
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
CTE Programs	1400	220,574	143,266	1,500	0	0	0	0	0	365,340
Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0
Summer School Programs	1600	423,134	32,120	47,750	12,000	0	0	5,000	0	520,004
Gifted Programs	1650	0	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0
Regular K-12 Programs Private Tuition	1911						0			0
Special Education Programs K-12 Private Tuition	1912						0			0
Special Education Programs Pre-K Tuition	1913						0			0
Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
Adult/Continuing Education Programs Private Tuition	1916						0			0
CTE Programs Private Tuition	1917						0			0
Interscholastic Programs Private Tuition	1918						0			0
Summer School Programs Private Tuition	1919						0			0
Gifted Programs Private Tuition	1920						0			0
Bilingual Programs Private Tuition	1921						0			0
Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
Student Activity Fund Expenditures	1999						0			0
<b>Total Instruction<sup>14</sup> (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>4,904,052</b>	<b>1,157,820</b>	<b>408,468</b>	<b>105,825</b>	<b>60,000</b>	<b>0</b>	<b>28,000</b>	<b>0</b>	<b>6,664,165</b>
<b>Total Instruction (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>4,904,052</b>	<b>1,157,820</b>	<b>408,468</b>	<b>105,825</b>	<b>60,000</b>	<b>0</b>	<b>28,000</b>	<b>0</b>	<b>6,664,165</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	1,775,000	330,098	52,265	2,000	0	0	0	0	2,159,363
Guidance Services	2120	0	0	0	0	0	0	0	0	0
Health Services	2130	3,439,752	1,137,664	844,930	16,780	10,000	0	35,000	0	5,484,126
Psychological Services	2140	712,008	127,557	58,820	2,500	0	0	0	0	900,885
Speech Pathology & Audiology Services	2150	2,964,695	553,753	387,909	17,500	0	0	60,000	0	3,983,857
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>8,891,455</b>	<b>2,149,072</b>	<b>1,343,924</b>	<b>38,780</b>	<b>10,000</b>	<b>0</b>	<b>95,000</b>	<b>0</b>	<b>12,528,231</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	1,271,782	368,403	210,430	44,740	0	7,000	2,000	0	1,904,356
Educational Media Services	2220	0	0	0	0	0	0	0	0	0
Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,271,782</b>	<b>368,403</b>	<b>210,430</b>	<b>44,740</b>	<b>0</b>	<b>7,000</b>	<b>2,000</b>	<b>0</b>	<b>1,904,356</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310	166,892	43,732	2,500	0	0	0	0	0	213,124
Executive Administration Services	2320	857,222	350,979	35,480	20,000	0	3,200	3,000	0	1,269,881
Special Area Administration Services	2330	110,250	16,946	4,960	0	0	0	0	0	132,156
Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,134,364</b>	<b>411,657</b>	<b>42,940</b>	<b>20,000</b>	<b>0</b>	<b>3,200</b>	<b>3,000</b>	<b>0</b>	<b>1,615,161</b>

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
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0
Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490	0	0	0	0	0	0	0	0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510	117,700	47,240	3,500	510	0	0	0	0	168,950
Fiscal Services	2520	61,342	101,187	258,876	10,200	0	0	0	0	431,605
Operation & Maintenance of Plant Services	2540	0	0	253,828	24,200	10,000	0	10,000	0	298,028
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
Food Services	2560	0	0	0	0	0	0	0	0	0
Internal Services	2570	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>179,042</b>	<b>148,427</b>	<b>516,204</b>	<b>34,910</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>898,583</b>
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	0	0	0	0	0	0
Staff Services	2640	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	79,524	30,656	277,000	18,000	0	0	23,000	0	428,180
<b>Total Support Services - Central</b>	<b>2600</b>	<b>79,524</b>	<b>30,656</b>	<b>277,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>0</b>	<b>428,180</b>
<b>Other Support Services - Misc. <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>11,556,168</b>	<b>3,108,215</b>	<b>2,390,498</b>	<b>156,430</b>	<b>20,000</b>	<b>10,200</b>	<b>133,000</b>	<b>0</b>	<b>17,374,511</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	792,229	257,084	128,079	46,359	0	0	3,000	0	1,226,751
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110			0			0			0
Payments for Special Education Programs	4120			20,000			0			20,000
Payments for Adult/Continuing Education Programs	4130			0			0			0
Payments for CTE Programs	4140			0			0			0
Payments for Community College Programs	4170			0			0			0
Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190			0			3,246,808			3,246,808
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>20,000</b>			<b>3,246,808</b>			<b>3,266,808</b>
Payments for Regular Programs - Tuition	4210						0			0
Payments for Special Education Programs - Tuition	4220						0			0
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
Payments for CTE Programs - Tuition	4240						0			0
Payments for Community College Programs - Tuition	4270						0			0
Payments for Other Programs - Tuition	4280						0			0
Other Payments to In-State Govt Units - Tuition <i>(Describe &amp; Itemize)</i>	4290						0			0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
Payments for Regular Programs - Transfers	4310						0			0
Payments for Special Education Programs - Transfers	4320						0			0
Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
Payments for CTE Programs - Transfers	4340						0			0
Payments for Community College Program - Transfers	4370						0			0
Payments for Other Programs - Transfers	4380						0			0
Other Payments to In-State Govt Units - Transfers <i>(Describe &amp; Itemize)</i>	4390			0			0			0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400						0			0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>20,000</b>			<b>3,246,808</b>			<b>3,266,808</b>



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
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0





Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
Regular Program	1100		0							0
Pre-K Programs	1125		0							0
Special Education Programs (Functions 1200-1220)	1200		0							0
Special Education Programs Pre-K	1225		0							0
Remedial and Supplemental Programs K-12	1250		0							0
Remedial and Supplemental Programs Pre-K	1275		0							0
Adult/Continuing Education Programs	1300		0							0
CTE Programs	1400		0							0
Interscholastic Programs	1500		0							0
Summer School Programs	1600		0							0
Gifted Programs	1650		0							0
Driver's Education Programs	1700		0							0
Bilingual Programs	1800		0							0
Truant Alternative & Optional Programs	1900		0							0
<b>Total Instruction</b>	<b>1000</b>		<b>0</b>							<b>0</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110		0							0
Guidance Services	2120		0							0
Health Services	2130		0							0
Psychological Services	2140		0							0
Speech Pathology & Audiology Services	2150		0							0
Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190		0							0
<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>0</b>							<b>0</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210		0							0
Educational Media Services	2220		0							0
Assessment & Testing	2230		0							0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>0</b>							<b>0</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310		0							0
Executive Administration Services	2320		0							0
Special Area Administrative Services	2330		0							0
Claims Paid from Self Insurance Fund	2361		0							0
Risk Management and Claims Services Payments	2365		0							0
<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>0</b>							<b>0</b>
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410		0							0
Other Support Services - School Administration ( <i>Describe &amp; Itemize</i> )	2490		0							0
<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>0</b>							<b>0</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510		0							0
Fiscal Services	2520		0							0
Facilities Acquisition & Construction Services	2530		0							0
Operation & Maintenance of Plant Service	2540		0							0
Pupil Transportation Services	2550		0							0
Food Services	2560		0							0
Internal Services	2570		0							0
<b>Total Support Services - Business</b>	<b>2500</b>		<b>0</b>							<b>0</b>
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610		0							0

Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
Planning, Research, Development & Evaluation Services	2620		0							0
Information Services	2630		0							0
Staff Services	2640		0							0
Data Processing Services	2660		0							0
<b>Total Support Services - Central</b>	<b>2600</b>		0							0
<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>		0							0
<b>Total Support Services</b>	<b>2000</b>		0							0
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0





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
<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
Guidance Services	2120	0	0	0	0	0	0	0	0	0
Health Services	2130	0	0	0	0	0	0	0	0	0
Psychological Services	2140	0	0	0	0	0	0	0	0	0
Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0
Educational Media Services	2220	0	0	0	0	0	0	0	0	0
Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310	0	0	0	0	0	0	0	0	0
Executive Administration Services	2320	0	0	0	0	0	0	0	0	0
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0		0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0
Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490	0	0	0	0	0	0	0	0	0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
Fiscal Services	2520	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
Food Services	2560	0	0	0	0	0	0	0	0	0
Internal Services	2570	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	0	0	0	0	0	0	0
Staff Services	2640	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Support Services - Misc. <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110			0			0			0
Payments for Special Education Programs	4120			0			0			0
Payments for Adult/Continuing Education Programs	4130			0			0			0
Payments for CTE Programs	4140			0			0			0
Payments for Community College Programs	4170			0			0			0
Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190			0			0			0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
Payments for Regular Programs - Tuition	4210						0			0

Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
Payments for Special Education Programs - Tuition	4220						0			0
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
Payments for CTE Programs - Tuition	4240						0			0
Payments for Community College Programs - Tuition	4270						0			0
Payments for Other Programs - Tuition	4280						0			0
Other Payments to In-State Govt Units - Tuition <i>(Describe &amp; Itemize)</i>	4290						0			0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>



If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.

Revenue Check: OK					
Expenditure Check: OK					
Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures
1190			10-2190		
1290			10-2490		
1614			10-2900		
1690			10-4190	\$ 3,246,808	Reimbursement to member districts for Purchase Services
1790			10-4290		
1819			10-4390		
1829			10-4400		
1890			10-5150		
1993			20-2190		
1999			20-2900		
2300			20-4190		
3099			20-4400		
3199			20-5150		
3299			30-4190		
3499			30-5150		
3599			30-5300		
3999			30-5400		
4009			40-2190		
4090			40-2900		
4199			40-4190		
4299			40-4400		
4399			40-5150		
4499			40-5300		
4699			40-5400		
4799			50-2190		
4998			50-2490		
			50-2900		
			50-5150		
			60-2900		
			60-4190		
			80-2190		
			80-2490		
			80-2900		
			80-4190		
			80-4290		
			80-4390		
			80-4400		
			80-5150		
			80-5300		
			80-5400		
			90-2900		

<b>90-4190</b>		
<b>90-5150</b>		
<b>90-5300</b>		

**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)**

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	28,690,785				28,690,785
Direct Expenditures	28,532,235				28,532,235
Difference	158,550				158,550
Estimated Fund Balance - June 30, 2026	3,521,348				3,521,348

**Deficit Reduction Plan is not required**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 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 2024-2025 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

*School Districts Only #3022015061 District Number Coop Assoc for Spec Educ District Name	DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					ESTIMATED BUDGET FY2027-2028					ESTIMATED BUDGET FY2028-2029					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/>				
	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2025-2026 FY2026-2027 FY2027-2028 FY2028-2029				
																					FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>	3,362,798	0	0	0	3,362,798	3,521,348	0	0	0	3,521,348	3,521,348	0	0	0	3,521,348	3,521,348	0	0	0	3,521,348	3,362,798	3,521,348	3,521,348	3,521,348	
<b>RECEIPTS/REVENUES</b>	Act #																								
<b>LOCAL SOURCES</b>	1000	24,506,829	0	0	24,506,829										0						0	24,506,829	0	0	0
<b>EQUITY/INDEBT RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0										0						0	0	0	0	0
<b>STATE SOURCES</b>	3000	2,536,525	0	0	2,536,525										0						0	2,536,525	0	0	0
<b>FEDERAL SOURCES</b>	4000	1,647,411	0	0	1,647,411										0						0	1,647,411	0	0	0
<b>Total Receipts/Revenues</b>		28,690,785	0	0	28,690,785	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,690,785	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>	Funct #																								
<b>INSTRUCTION</b>	1000	6,664,165	0	0	6,664,165										0						0	6,664,165	0	0	0
<b>SUPPORT SERVICES</b>	2000	17,374,511	0	0	17,374,511										0						0	17,374,511	0	0	0
<b>COMMUNITY SERVICES</b>	3000	1,226,751	0	0	1,226,751										0						0	1,226,751	0	0	0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOV'T. UNITS</b>	4000	3,266,808	0	0	3,266,808										0						0	3,266,808	0	0	0
<b>DEBT SERVICES</b>	5000	0	0	0	0										0						0	0	0	0	0
<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0										0						0	0	0	0	0
<b>Total Disbursements/Expenditures</b>		28,532,235	0	0	28,532,235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,532,235	0	0	0	0
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		158,550	0	0	158,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	158,550	0	0	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>																									
<b>OTHER SOURCES OF FUNDS (7900)</b>		0	0	0	0										0						0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>		0	0	0	0										0						0	0	0	0	0
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE</b>		3,521,348	0	0	3,521,348	3,521,348	0	0	0	3,521,348	3,521,348	0	0	0	3,521,348	3,521,348	0	0	0	3,521,348	3,521,348	3,521,348	3,521,348	3,521,348	

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

**Fiscal Year 2025-2026  
through Fiscal Year 2028-2029**

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**Coop Assoc for Spec Educ      19022015061**

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

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

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

**- EBF and Estimated New Tier Funding:**

**- Equal Assessed Valuation and Tax Rates:**

**- Employee Salaries and Benefits:**

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

***Fiscal Year 2025-2026***

***through Fiscal Year 2028-2029***

**- Short- and Long-Term Borrowing:**

**- Educational Impact:**

**- Other Assumptions:**

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

## Evidence-Based Funding: Fiscal Year 2026 Spending Plan Coop Assoc for Spec Educ

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

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

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

<b>1)</b>	What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

	Top Strategy 1	Top Strategy 2	Top Strategy 3
<b>2)</b> Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)			
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)			

### Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2026 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

*Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.*

<b>Evidence-Based Funding Organizational Unit Results (FY 2025)</b>	<i>Final Resources / Adequacy Target = Percent of Adequacy</i>	<b>Average Student Enrollment</b>	#N/A	<b>Adequacy Target</b>	#N/A
		<b>Final Resources</b>	#N/A	<b>Percent of Adequacy</b>	#N/A
	<i>Base Funding Minimum + Tier Funding = Gross State Contribution</i>	<b>Tier Assignment</b>	#N/A	<b>Gross State Contribution</b>	#N/A
		<b>FY25 Base Funding Minimum</b>	#N/A	<b>FY 2025 Tier Funding</b>	#N/A
	<i>Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations</i>	<b>Low-Income Students</b>	#N/A		
		<b>English Learners (Els)</b>	#N/A		
		<b>Special Education</b>	#N/A		

			<i>*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.</i>		
1)	<b>FY 2026 Tier Funding Allocation*:</b> Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.	FY 2026 Tier Funding	Funding Type (Select)		
		Data Source 1	Data Source 2	Data Source 3	
2)	<b>Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)</b>				

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

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

		Priority Investment 1	Priority Investment 2	Priority Investment 3
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 2026 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.)			

If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)

**Cost Factor Table**

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <https://www.isbe.net/ebfspendingplan>.

5) **Column G:** If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 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 2026 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors	Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding	Budgeted FY 2026 Expenditures (All Resources)	Optional District Narratives
		[N/A]	[Optional]	
Core Teachers	#N/A			Enter optional context for core investment decisions.
Specialist Teachers	#N/A			
Instructional Facilitator	#N/A			
Core Intervention Teacher	#N/A			
Substitute Teachers	#N/A			

<b>Core Investments</b>	Guidance Counselor	#N/A		
	Nurse	#N/A		
	Supervisory Aide	#N/A		
	Librarian	#N/A		
	Librarian Aide	#N/A		
	Principal	#N/A		
	Assistant Principal	#N/A		
	School Site Staff	#N/A		
	<b>Subtotal</b>	#N/A		

Per Student Investments	Gifted	#N/A		Enter optional context for per student investment decisions.
	Professional Development	#N/A		
	Instructional Materials	#N/A		
	Assessments	#N/A		
	Computer & Tech Equipment	#N/A		
	Student Activities	#N/A		
	Maintenance & Operations	#N/A		
	Central Office	#N/A		
Employee Benefits	#N/A			
<b>Subtotal*</b>		#N/A		

Additional Investments	Low-Income Intervention Teacher	#N/A		Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	#N/A		
	Low-Income Extended Day Teacher	#N/A		
	Low-Income Summer School Teacher	#N/A		
	EL Intervention Teacher	#N/A		
	EL Pupil Support Staff	#N/A		
	EL Extended Day Teacher	#N/A		
	EL Summer School Teacher	#N/A		
	EL Core Teacher	#N/A		
	Sp Ed Teacher	#N/A		
	Sp Ed Instructional Assistant	#N/A		
	Sp Ed Psychologist	#N/A		
	<b>Subtotal</b>		#N/A	

<b>Other Investments</b>				00.00
<b>Total**</b>		#N/A		<b>Tier Funding Check (Cell G90)</b>

\*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.

\*\*The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces. )

**Part III: Support for Special Student Groups**

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

**Collaboration Opportunity** - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.

		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at <a href="http://isbe.net/ebfdist">isbe.net/ebfdist</a> 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.
1)	FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students		
	English Learners			
	Special Education			

2)	<b>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply.</b> (Optionally, dollar amounts for each investment may be entered.)  <b>Response Optional</b>	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
3)	<b>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply.</b> (Optionally, dollar amounts for each investment may be entered.)  <b>Response Optional</b>	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
4)	<b>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply.</b> (Optionally, dollar amounts for each investment may be entered.)  <b>Response Optional</b>	Special Education Teacher		Special Education Psychologist				
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant		Other Investments				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								

**Plan Assurances**

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

**Collaboration Opportunity** - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.

1. "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

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."

3. "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025."

4. Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26.

<b>BPAC Meeting (MM/DD/YYYY)</b>	
<b>Name of Chair</b>	

**Spending Plan Completion Tracker**

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Incomplete	A <u>different</u> response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	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.
Part 2, Q2	Incomplete	A <u>different</u> response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Incomplete	At least one response must be selected.
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.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
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.
Part 3, Q1 Spec. Ed. Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

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

*(For Local Use Only)*

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2026 budgeted expenditures over actual FY2025 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: **Coop Assoc for Spec Educ**

RCDT Number: **19022015061**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026				
		(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				0	1,269,881		0	1,269,881	
2. Special Area Administration Services	2330				0	132,156		0	132,156	
3. Other Support Services - School Administration	2490				0	0		0	0	
4. Direction of Business Support Services	2510				0	168,950	0	0	168,950	
5. Internal Services	2570				0	0		0	0	
6. Direction of Central Support Services	2610				0	0		0	0	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0	
<b>8. Totals</b>		0	0	0	0	1,570,987	0	0	1,570,987	
<b>9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025</b>										Enter Actual Data




## Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3<sup>a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5  
The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14  
Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

<sup>16</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money  
(see 105 ILCS 5/20-10 for further explanation)

**CHECK FOR ERRORS**

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

Please fix errors below before submitting to ISBE.

Budget Item References	Message
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
Is Deficit Reduction Plan Required? ( <b>Joint Agreements do not complete Deficit Reduction Plan.</b> )	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? ( <b>DefReductPlan 23-27 tab</b> )	
<b>2. Cover Page (Cover tab)</b>	
District Name must be selected from drop-down. ( <b>Cell H13</b> )	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates ( <b>Day, Month, Year</b> ) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
Estimated Beginning Fund Balance July, 1 2025 for all Funds (Cells C3 - K3) <b>(Line must have a number or zero. Do not leave blank.)</b>	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2025 (Cell C83) <b>(Cell must have a number or zero. Do not leave blank.)</b>	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK

Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK

**9. 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

**10. EBF Spending Plan**

All required questions have been answered.

OK

*End of Balancing*