

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

School District
 Joint Agreement
Accounting Basis:
 Cash
 Accrual

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2021 - June 30, 2022

Unbalanced budget, however, a deficit reduction plan is not required at this time.

Date of Amended Budget: _____

(MM/DD/YY)

District Name: _____

Lisbon Community Consolidated District #90

District RCDT No: _____

24-047-0900-04

If your FY21 AFR states that you need to do a deficit reduction plan and your FY22 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lisbon Community Consolidated District #90, County of Kendall/Grundy,
State of Illinois, for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

WHEREAS the Board of Education of Lisbon Community Consolidated District #90,
County of Kendall/Grundy, 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 13 day of September, 2021,

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, 2021 and ending June 30, 2022.

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

day of September, 2021 by a roll call vote of 7 Yeas, and 0 Nays, to wit: 13th

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Scott Wallin	
Eric Friestad	
Josh Friestad	
Kerry Carlson	
Eric Andersen	
Brian Hatteberg	
Seth Swenson	

* 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 to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>

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

BUDGET SUMMARY

1	A										K	L
	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	B	C	D	E	F	G	H	I	J	K		
3	Activity Funds	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	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2021 ¹ (without Student Activity Funds)		283,928	522,030	44,869	165,258	62,638	0	64,269	46,843	236,603	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES											
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	805,094	143,911	78,580	41,000	40,600	0	17,050	40,400	17,500	
7	STATE SOURCES	3000	0	0	0	0	0	0	0	0	0	
8	FEDERAL SOURCES	4000	102,477	0	0	45,500	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁴		101,419	0	0	0	0	0	0	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²		1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500	
11	Total Receipts/Revenues	3998	1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION											
14	SUPPORT SERVICES	1000	649,290	225,000		91,933	9,320	0		0	0	
15	COMMUNITY SERVICES	2000	201,857	0	0	0	28,500	0		45,976	38,216	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	3000	0	0	0	0	0	0		0	0	
17	DEBT SERVICES	4000	89,466	0	0	7,800	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	5000	0	0	75,280	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁵	6000	940,613	225,000	75,280	99,733	37,820	0		45,976	38,216	
20	Disbursements/Expenditures for "On Behalf" Payments ²		0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures	4180	940,613	225,000	75,280	99,733	37,820	0		45,976	38,216	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		66,377	-81,089	3,300	-13,233	2,780	0	17,050	-5,576	-20,716	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170		0								
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
43	Transfer to Capital Projects Fund	7800										
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7950										
46	Total Other Sources of Funds ⁶		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	OTHER USES OF FUNDS (8000)											
47	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund 16	8110										
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130							0			
52	Transfer of Interest 6	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund	8170										
56	Taxes Pledged to Pay Principal on Capital Leases	8410										
57	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
58	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
59	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
60	Taxes Pledged to Pay Interest on Capital Leases	8510										
61	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
62	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
63	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
64	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
65	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
66	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
67	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
68	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
69	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
70	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
71	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
72	Taxes Transferred to Pay for Capital Projects	8810										
73	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
74	Other Revenues Pledged to Pay for Capital Projects	8830										
75	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
76	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
77	Other Uses Not Classified Elsewhere	8990										
78	Total Other Uses of Funds 9		0	0	0	0	0	0	0	0	0	0
79	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
80	ESTIMATED ENDING FUND BALANCE June 30, 2022 (Without Student Activity Funds)		352,305	440,941	48,169	152,025	65,418	0	81,319	41,267	215,687	0
81	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2021		8,990									
82	RECEIPTS/REVENUES (For Student Activity Funds)		0									
83	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
84	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)		0									
85	Total Student Activity Direct Disbursements/Expenditures	1999	0									
86	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
87	Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2022		8,990									
88	Total ESTIMATED BEGINNING FUND BALANCE July 1, 2021 (All Sources Including Student Activity Funds)		292,918	522,030	44,869	165,258	62,638	0	64,269	46,843	236,403	0
89	RECEIPTS/REVENUES (All Sources with Student Activity Funds)		805,094	1,43,911	78,580	41,000	40,600	0	17,050	40,400	17,500	0
90	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)		0	0	0	0	0	0	0	0	0	0
91	LOCAL SOURCES	1000	102,477	0	0	45,500	0	0	0	0	0	0
92	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
93	STATE SOURCES	3000	0	0	0	0	0	0	0	0	0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	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	
1												
2	Description: Enter Whole Numbers Only											
96	FEDERAL SOURCES											
97	Total Direct Receipts/Revenues ⁴	4000	101,419	0	0	0	0	0	0	0	0	0
98	Receipts/Revenues for "On Behalf" Payments ²	3998	1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500	0
99	Total Receipts/Revenues		1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500	0
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	649,290				9,320					
102	SUPPORT SERVICES	2000	201,857	225,000		91,933	28,500			45,976	38,216	
103	COMMUNITY SERVICES	3000	0	0		0	0			0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	89,466	0	0	7,800	0			0	0	
105	DEBT SERVICES	5000	0	0	75,280	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0	0	
107	Total Direct Disbursements/Expenditures ⁹		940,613	225,000	75,280	99,733	37,820			45,976	38,216	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0			0	0	
109	Total Disbursements/Expenditures		940,613	225,000	75,280	99,733	37,820			45,976	38,216	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		68,377	-81,089	3,300	-13,233	2,780		17,050	-5,576	-20,716	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0		0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0		0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0		0	0	0	
118	ESTIMATED ENDING FUND BALANCE June 30, 2022 (All Sources With student Activity Funds)		361,295	440,941	48,169	152,025	65,418		81,319	41,267	215,687	
119												
120												
121												
122												
123	Object Name											
124	Salaries	100	672,935	75,550		41,333				15,000		804,818
125	Employee Benefits	200	22,067	0		0				0		59,887
126	Purchased Services	300	113,666	16,650	0	46,600	37,820			0	25,200	233,092
127	Supplies & Materials	400	118,445	27,800		11,800				30,976		158,045
128	Capital Outlay	500	1,500	92,000		0				0		106,516
129	Other Objects	600	4,500	0	75,280	0	0			0	13,016	79,780
130	Non-Capitalized Equipment	700	7,500	13,000		0				0		20,500
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		940,613	225,000	75,280	99,733	37,820			45,976	38,216	1,462,638

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

	Description	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	Total By Object
123	Object Name											
124	Salaries	100	672,935	75,550		41,333				15,000		804,818
125	Employee Benefits	200	22,067	0		0				0		59,887
126	Purchased Services	300	113,666	16,650	0	46,600	37,820			0	25,200	233,092
127	Supplies & Materials	400	118,445	27,800		11,800				30,976		158,045
128	Capital Outlay	500	1,500	92,000		0				0		106,516
129	Other Objects	600	4,500	0	75,280	0	0			0	13,016	79,780
130	Non-Capitalized Equipment	700	7,500	13,000		0				0		20,500
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		940,613	225,000	75,280	99,733	37,820			45,976	38,216	1,462,638

SUMMARY OF C TRANSACTIONS

A	B	C	D	E	F	G	H	I	J	K
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
BEGINNING CASH BALANCE ON HAND July 1, 2021⁷ (Without Student Activity Funds)		283,928	522,030	44,869	165,258	62,638	0	64,269	46,843	236,403
Total Direct Receipts & Other Sources⁸		1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500
OTHER RECEIPTS										
6 Interfund Loans Payable (Loans from Other Funds)	411									
7 Interfund Loans Receivable (Repayment of Loans)	141									
8 Notes and Warrants Payable	433									
9 Other Current Assets	199									
10 Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500
Total Amount Available		1,292,918	665,941	123,449	251,758	103,238	0	81,319	87,243	253,903
Total Direct Disbursements & Other Uses⁹		940,613	225,000	75,280	99,733	37,820	0	0	45,976	38,216
OTHER DISBURSEMENTS										
15 Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16 Interfund Loans Payable (Repayment of Loans)	411									
17 Notes and Warrants Payable	433									
18 Other Current Liabilities	499									
19 Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		940,613	225,000	75,280	99,733	37,820	0	0	45,976	38,216
ENDING CASH BALANCE ON HAND June 30, 2022⁷ (Without Student Activity Funds)		352,305	440,941	48,169	152,025	65,418	0	81,319	41,267	215,687
Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2021⁷		8,990								
Total Direct Receipts & Other Sources⁸		0								
Total Amount Available		8,990								
Total Direct Disbursements & Other Uses⁹		0								
Activity funds ENDING CASH BALANCE ON HAND June 30, 2022⁷		8,990								
Total BEGINNING CASH BALANCE ON HAND July 1, 2021⁷ (With Student Activity Funds)		292,918	522,030	44,869	165,258	62,638	0	64,269	46,843	236,403
Total Direct Receipts & Other Sources⁸		1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500
Total Amount Available		1,301,908	665,941	123,449	251,758	103,238	0	81,319	87,243	253,903
Total Direct Disbursements & Other Uses⁹		940,613	225,000	75,280	99,733	37,820	0	0	45,976	38,216
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		940,613	225,000	75,280	99,733	37,820	0	0	45,976	38,216
Total ENDING CASH BALANCE ON HAND June 30, 2022⁷ (With Student Activity Funds)		361,295	440,941	48,169	152,025	65,418	0	81,319	41,267	215,687

ESTIMATED RECEIPTS/REVENUES

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Acct #	(40) 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
RECEIPTS/REVENUES FROM LOCAL EDUCATION AGENCY											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies 11 (1110-1120)		672,505	141,567	78,480	40,800	16,000	0	17,000	40,400	16,500
6	Leasing Purposes Levy 12	1130									
7	Special Education Purposes Levy	1140	6,989								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160					24,500				
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		679,494	141,567	78,480	40,800	40,500	0	17,000	40,400	16,500
PAYMENTS IN LIEU OF TAXES											
13	Mobile Home Privilege Tax	1200									
14	Payments from Local Housing Authority	1210									
15	Corporate Personal Property Replacement Taxes ¹³	1220									
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	65,000								
17	Total Payments in Lieu of Taxes	1290	65,000	0	0	0	0	0	0	0	0
18	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0	0	0	0	0	0	0	0	0
TRANSPORTATION FEES											
41	Regular Transportation Fees from Pupils or Parents (In State)	1400									
42	Regular Transportation Fees from Other Districts (In State)	1411									
43	Regular Transportation Fees from Other Sources (In State)	1412									
44	Regular Transportation Fees from Other Sources (Out of State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	2,000	1,000	100						
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		2,000	1,000	100						
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	400								
72	Sales to Pupils - Other (Describe & Itemize)	1614	15,000								
73	Sales to Adults	1620	1,000								
74	Other Food Service (Describe & Itemize)	1690	500								
75	Total Food Service		18,900								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711		2,800							
78	Admissions - Other	1719									
79	Fees										
80	Book Store Sales	1730		4,000							
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	1,750								
83	Total District/School Activity Income (without Student Activity Funds 1799)		8,550								
84	Total District/School Activity Income (with Student Activity Funds 1799)		8,550								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	5,200								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbooks		5,200								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	100								
98	Contributions and Donations from Private Sources	1920	22,000								
99	Impact Fees from Municipal or County Governments	1930		1,344							
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	850								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
109	Other Local Revenues (Describe & Itemize)	1999	3,000								
110	Total Other Revenues from Local Sources		25,950	1,344	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)										
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	805,094	143,911	78,580	41,000	40,600	0	17,050	40,400	17,500
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)		805,094								
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	101,477								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		101,477	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	1,000								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,000	0	0	0	0	0	0	0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0	0	0	0	0	0	0	0
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3510									
147	Total Bilingual Education		0	0	0	0	0	0	0	0	0
148	State Free Lunch & Breakfast	3960									
149	School Breakfast Initiative	3965									
150	Driver Education	3970									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				45,000					
155	Transportation - Special Education	3510				500					

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0			45,500					
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Traut Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	Total Restricted Grants-In-Aid		1,000	0	0	45,500					
172	Total Receipts/Revenues from State Sources	3000	1,000	0	0	45,500					
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)		102,477								
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	18,573								
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		18,573	0	0	0					
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0					
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0		0	0					
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	200								
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225	42,000								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		42,200								
201	TITLE I										
202	Title I - Low Income	4300									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		0				0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0				0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600		40							
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	17,801								
216	Federal Special Education - IDEA Room & Board	4625									
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		17,841	0			0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0				0				
224	Federal - Adult Education										
225	ARRA - General State Aid - Education Stabilization	4810									
226	ARRA - Title I - Low Income	4850									
227	ARRA - Title I - Neglected, Private	4851									
228	ARRA - Title I - Delinquent, Private	4852									
229	ARRA - Title I - School Improvement (Part A)	4853									
230	ARRA - Title I - School Improvement (Section 1003g)	4854									
231	ARRA - IDEA - Part B - Preschool	4855									
232	ARRA - IDEA - Part B - Flow-Through	4856									
233	ARRA - Title II D - Technology - Formula	4857									
234	ARRA - Title II D - Technology - Competitive	4860									
235	ARRA - McKinney - Vento Homeless Education	4861									
236	ARRA - Child Nutrition Equipment Assistance	4862									
237	Impact Aid Formula Grants	4863									
238	Impact Aid Competitive Grants	4864									
239	Qualified Zone Academy Bond Tax Credits	4865									
240	Qualified School Construction Bond Credits	4866									
241	Build America Bond Tax Credits	4867									
242	Build America Bond Interest Reimbursement	4868									
243	ARRA - General State Aid - Other Government Services Stabilization	4869									
244	Other ARRA Funds - I	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
	Race to the Top Program	4901									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Instruction for English Learners & Immigrant Students	4905									
258	Title III - English Language Acquisition	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	1,542								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991									
266	Medicaid Matching Funds - Fee-For-Service Program	4992									
267	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	21,263								
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		82,846	-0	0	0	0	0	0	0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	101,419	0	0	0	0	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		1,008,990	143,911	78,580	86,500	40,600	0	17,050	40,400	17,500
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		1,008,990								

ESTIMATED DISBURSEMENTS/EXPENDITURES

A		B	C	D	E	F	G	H	I	J	K
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
10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	507,048	300	4,700	47,175	1,000		7,000		567,223
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	43,100	767		6,100					49,967
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	7,000		3,800	18,300	3,000				32,100
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Traut Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Traut Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	557,148	1,067	8,500	71,575	1,000	3,000	7,000	0	649,290
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	1000	557,148	1,067	8,500	71,575	1,000	3,000	7,000	0	649,290
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110									0
39	Guidance Services	2120									0
40	Health Services	2130	800			700					1,500
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150				50					50
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	800	0	0	750	0	0	0	0	1,550
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	1,850	3,510	800	220					6,380
47	Educational Media Services	2220			2,500	1,100		1,500			5,100
48	Assessment & Testing	2230									0
49	Total Support Services - Instructional Staff	2200	1,850	3,510	3,300	1,320	0	1,500	0	0	11,480
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			9,900	2,800					12,700
52	Executive Administration Services	2320	53,615	17,490	1,800						72,905
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2370									0
55	Total Support Services - General Administration	2300	53,615	17,490	11,700	2,800	0	0	0	0	85,605
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410									0
58	Other Support Services - School Administration (Describe & Itemize)	2490									0

A		B	C	D	E	F	G	H	I	J	K
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
1											
2											
59	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									
62	Fiscal Services	2520	30,000		100	10,600	500		500		41,700
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	29,522		600	31,400					61,522
66	Internal Services	2570									0
67	Total Support Services - Business	2500	59,522	0	700	42,000	500	0	500	0	103,222
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900									0
76	Total Support Services	2000	115,787	21,000	15,700	46,870	500	1,500	500	0	201,857
77	COMMUNITY SERVICES (ED)	3000									0
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									0
79	Payments to Other Dist & Govt Units (In-State)	4100									0
80	Payments for Regular Programs	4110			17,500						17,500
81	Payments for Special Education Programs	4120			71,966						71,966
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			89,466						89,466
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units (In State)	4200									0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			89,466						89,466
105	DEBT SERVICE (ED)	5000									0
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100									0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000									0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0

A		B	C	D	E	F	G	H	I	J	K
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
1											
2											
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		672,935	22,067	113,666	118,445	1,500	4,500	7,500	0	940,613
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		672,935	22,067	113,666	118,445	1,500	4,500	7,500	0	940,613
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										68,377
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										68,377
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510	38,000								38,000
127	Facilities Acquisition & Construction Services	2550									
128	Operation & Maintenance of Plant Services	2540	37,550		16,650	27,800	92,000		12,000		186,000
129	Pupil Transportation Services	2550									
130	Food Services	2560									
131	Total Support Services - Business	2500	75,550	0	16,650	27,800	92,000	0	1,000	0	1,000
132	Other Support Services (Describe & Itemize)	2900							13,000		225,000
133	Total Support Services	2000	75,550	0	16,650	27,800	92,000	0	13,000	0	225,000
134	COMMUNITY SERVICES (O&M)	3000									
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									
138	Payments for Special Education Programs	4120									
139	Payments for CTE Program	4140									
140	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
142	Payments to Other Dist & Govt Units (Out of State)	4400									
143	Total Payments to Other Dist & Govt Unit	4000			0						
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5120									
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
149	State Aid Anticipation Certificates	5140									
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151	Total Debt Service - Interest on Short-Term Debt	5100			0						
152	Debt Service - Interest on Long-Term Debt	5200									
153	Total Debt Service	5000									
154	PROVISION FOR CONTINGENCIES (O&M)	6000									
155	Total Direct Disbursements/Expenditures		75,550	0	16,650	27,800	92,000	0	13,000	0	225,000
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-81,089
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									
162	Payments for Special Education Programs	4120									
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
164	Total Payments to Other Dist & Govt Units (In-State)	4000									
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									

A		B	C	D	E	F	G	H	I	J	K
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
1											
2											
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100									0
173	Debt Service - Interest on Long-Term Debt	5200						14,180			14,180
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						61,000			61,000
175	Debt Service Other (Describe & Itemize)	5400						100			100
176	Total Debt Service	5000			0			75,280			75,280
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures							75,280			75,280
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,300
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils (Describe & Itemize)	2100									0
184	Other Support Services - Business	2190									0
185	Pupil Transportation Services	2550	41,333		38,800	11,800					91,933
186	Other Support Services (Describe & Itemize)	2900									0
187	Total Support Services	2000	41,333	0	38,800	11,800	0	0	0	0	91,933
188	COMMUNITY SERVICES (TR)	3000									0
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
190	Payments to Other Dist & Govt Units (In-State)	4100									0
191	Payments for Regular Program	4110									0
192	Payments for Special Education Programs	4120			7,800						7,800
193	Payments for Adult/Continuing Education Programs	4130									0
194	Payments for CTE Programs	4140									0
195	Payments for Community College Programs	4170									0
196	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
197	Total Payments to Other Dist & Govt Units (In-State)	4100			7,800						7,800
198	Payments to Other Dist & Govt Units (Out-of-State)	4400									0
199	Total Payments to Other Dist & Govt Units	4000			7,800						7,800
200	DEBT SERVICE (TR)	5000									
201	Debt Service - Interest on Short-Term Debt	5100									0
202	Tax Anticipation Warrants	5110									0
203	Corporate Personal Prop Repl Tax Anticipation Notes	5120									0
204	State Aid Anticipation Certificates	5130									0
205	Other Interest on Short-Term Debt (Describe and Itemize)	5140									0
206	Total Debt Service - Interest On Short-Term Debt	5100									0
207	Debt Service - Interest on Long-Term Debt	5200									0
208	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
209	Debt Service - Other (Describe and Itemize)	5400									0
210	Total Debt Service	5000									0
211	PROVISION FOR CONTINGENCIES (TR)	6000									0
212	Total Direct Disbursements/Expenditures		41,333	0	46,600	11,800	0	0	0	0	99,733
213	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-13,233
214											
215	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
216	INSTRUCTION (MR/SS)	1000									8,000
217	Regular Program	1100									8,000

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		720							720
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250									0
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		600							600
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800									0
232	Traut Alternative & Optional Programs	1900									0
233	Total Instruction	1000		9,320							9,320
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									0
236	Attendance & Social Work Services	2110									0
237	Guidance Services	2120									0
238	Health Services	2130		50							50
239	Psychological Services	2140									0
240	Speech Pathology & Audiology Services	2150									0
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		50							50
243	Support Services - Instructional Staff	2200									0
244	Improvement of Instruction Services	2210		20							20
245	Educational Media Services	2220									0
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		20							20
248	Support Services - General Administration	2300									0
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		1,400							1,400
251	Special Area Administrative Services	2330									0
252	Claims Paid from Self Insurance Fund	2361									0
253	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
254	Unemployment Insurance Payments	2363									0
255	Insurance Payments (regular or self-insurance)	2364									0
256	Risk Management and Claims Services Payments	2365									0
257	Judgment and Settlements	2366									0
258	Educational, Inspect, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
259	Reciprocal Insurance Payments	2368									0
260	Legal Service	2369									0
261	Total Support Services - General Administration	2300		1,400							1,400
262	Support Services - School Administration	2400									0
263	Office of the Principal Services	2410									0
264	Other Support Services - School Administration (Describe & Itemize)	2490									0
265	Total Support Services - School Administration (Describe & Itemize)	2400		0							0
266	Support Services - Business	2500									0
267	Direction of Business Support Services	2510		4,700							4,700
268	Fiscal Services	2520		5,230							5,230
269	Facilities Acquisition & Construction Services	2530									0
270	Operation & Maintenance of Plant Service	2540		6,200							6,200
271	Pupil Transportation Services	2550		5,600							5,600
272	Food Services	2560		5,300							5,300
273	Internal Services	2570									0
274	Total Support Services - Business	2500		27,030							27,030
275	Support Services - Central	2600									0
276	Direction of Central Support Services	2610									0

A	B	C	D	E	F	G	H	I	J	K
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
1										
2										
277	2620									
278	2630									
279	2640									
280	2660									
281	2600									
282	2900									
283	2000		28,500							28,500
284	3000									
285	4000									
286	4110									
287	4120									
288	4140									
289	4000									
290	5000									
291	5100									
292	5110									
293	5120									
294	5130									
295	5140									
296	5150									
297	5000									
298	6000									
299			37,820							37,820
300										2,780
301										
302										
303	2000									
304	2500									
305	2900									
306	2000									
307	4000									
308	4100									
309	4110									
310	4120									
311	4140									
312	4190									
313	4000									
314	6000									
315										
316										
317										
318										
319										
320										
321	1000									
322	1100									
323	1115									
324	1125									
325	1200									
326	1225									
327	1250									
328	1275									
329	1300									
330	1400									
331	1500									
332										

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
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
1										
2										
333	1600									
334	1650									
335	1700									
336	1800									
337	1900									
338	1910									
339	1911									
340	1912									
341	1913									
342	1914									
343	1915									
344	1916									
345	1917									
346	1918									
347	1919									
348	1920									
349	1921									
350	1922									
351	1000	0	0	0	0	0	0	0	0	0
352	2000									
353	2100									
354	2110									
355	2120									
356	2130									
357	2140									
358	2150									
359	2190									
360	2100	0	0	0	0	0	0	0	0	0
361	2200									
362	2210									
363	2220									
364	2230									
365	2200	0	0	0	0	0	0	0	0	0
366	2300									
367	2310									
368	2320									
369	2330									
370	2361									
371	2365	15,000	0	30,976						45,976
372	2300	15,000	0	30,976						45,976
373	2400									
374	2410									
375	2490									
376	2400	0	0	0	0	0	0	0	0	0
377	2500									
378	2510									
379	2520									
380	2540									
381	2550									
382	2560									
383	2570									
384	2500	0	0	0	0	0	0	0	0	0
385	2600									
386	2610									
387	2620									
388	2630									

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
389	Staff Services	2640									0
390	Data Processing Services	2660									0
391	Total Support Services - Central		0	0	0	0	0	0	0	0	0
392	Other Support Services (Describe & Itemize)	2900									0
393	Total Support Services	2000	15,000	0	30,976	0	0	0	0	0	45,976
394	COMMUNITY SERVICES (TF)	3000									0
395	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									0
396	Payments to Other Dist & Govt Units (In-State)	4100									0
397	Payments for Regular Programs	4110									0
398	Payments for Special Education Programs	4120									0
399	Payments for Adult/Continuing Education Programs	4130									0
400	Payments for CTE Programs	4140									0
401	Payments for Community College Programs	4170									0
402	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
403	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
404	Payments for Regular Programs - Tuition	4210									0
405	Payments for Special Education Programs - Tuition	4220									0
406	Payments for Adult/Continuing Education Programs - Tuition	4230									0
407	Payments for CTE Programs - Tuition	4240									0
408	Payments for Community College Programs - Tuition	4270									0
409	Payments for Other Programs - Tuition	4280									0
410	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
411	Total Payments to Other Dist & Govt Units (In State)	4200									0
412	Payments for Regular Programs - Transfers	4310									0
413	Payments for Special Education Programs - Transfers	4320									0
414	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
415	Payments for CTE Programs - Transfers	4340									0
416	Payments for Community College Program - Transfers	4370									0
417	Payments for Other Programs - Transfers	4380									0
418	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
419	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
420	Payments to Other Dist. & Govt Units (Out of State)	4400									0
421	Total Payments to Other Dist. & Govt Units	4000			0						0
422	DEBT SERVICE (TF)	5000									0
423	Debt Service - Interest on Short-Term Debt										0
424	Tax Anticipation Warrants	5110									0
425	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
426	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
427	Total Debt Service	5000									0
428	PROVISION FOR CONTINGENCIES (TF)	6000									0
429	Total Direct Disbursements/Expenditures		15,000	0	30,976	0	0	0	0	0	45,976
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-5,576
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
433	SUPPORT SERVICES (FP&S)	2000									
434	Support Services - Business	2500									
435	Facilities Acquisition & Construction Services	2530			1,200		13,016				14,216
436	Operation & Maintenance of Plant Service	2540			4,000						4,000
437	Total Support Services - Business	2500	0	0	5,200	0	13,016	0	0	0	18,216
438	Other Support Services (Describe & Itemize)	2900			20,000						20,000
439	Total Support Services	2000	0	0	25,200	0	13,016	0	0	0	38,216
440	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									0
441	Payments to Regular Programs	4110									0
442	Payments to Special Education Programs	4120									0
443	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
444	Total Payments to Other Districts & Govt Units (FPS)	4000									0
445	DEBT SERVICE (FP&S)	5000									0
446	Debt Service - Interest on Short-Term Debt	5100									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
447	Tax Anticipation Warrants	5110									0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
449	Total Debt Service - Interest on Short-Term Debt	5100									0
450	Debt Service - Interest on Long-Term Debt	5200									0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300									0
452	Principal Retired	5000									0
453	Total Debt Service	6000									0
454	PROVISIONS FOR CONTINGENCIES (FP&S)										0
454	Total Direct Disbursements/Expenditures		0	0	25,200	0	13,016	0	0	0	38,216
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-20,716

Budget Itemization Questions

Melanie Elias <melias@lisbon.k12.il.us>
To: JONIC JEANNETTE <JJONIC@isbe.net>

Mon, Sep 20, 2021 at 10:03 AM

Good Morning

Sorry ...

EstRev tab (Account #):

- 4998 ESSER III Grant Money

EstExp tab (Fund-Account #):

- 30-5400 Debt Services - Bank Costs
- 90-2900 Contracted services Health Life Safety work such as fire door replacement, glass replacement to be fire rated materials

[Quoted text hidden]

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Melanie Elias
Superintendent
Lisbon Grade School
127 S. Canal Street
Newark, IL 60541
815-736-6324



GO LIONS!

*Added to
Itemizations
9/20/21
ME*



This page is provided for detailed itemizations as requested within the body of the Report.

1. Line 72 is revenue from Nettle Creek lunch service
2. Line 74 milk sales
3. Line 81 revenue from sport fees
4. Line 109 revenue from E-Rate
Line 176 revenue from REAP Grant

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	1,008,990	143,911	86,500	17,050	1,256,451
4	Direct Expenditures	940,613	225,000	99,733		1,265,346
5	Difference	68,377	-81,089	-13,233	17,050	-8,895
6	Estimated Fund Balance - June 30, 2022	352,305	440,941	152,025	81,319	1,026,590
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2021-22 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
10	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.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2020-2021 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

A	B	C	D	E	F	G
DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
FY2021-2022						
1	*School Districts Only					
2						
3	24-047-0900-04					
4	District Number					
5	Lisbon Community Consolidated District #90					
	District Name					
6		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	283,928	522,030	165,258	64,269	1,035,485
8	RECEIPTS/REVENUES					
	LOCAL SOURCES	805,094	143,911	41,000	17,050	1,007,055
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0
11	STATE SOURCES	102,477	0	45,500	0	147,977
12	FEDERAL SOURCES	101,419	0	0	0	101,419
13	Total Receipts/Revenues	1,008,990	143,911	86,500	17,050	1,256,451
14	DISBURSEMENTS/EXPENDITURES					
	INSTRUCTION	649,290				649,290
16	SUPPORT SERVICES	201,857	225,000	91,933		518,790
17	COMMUNITY SERVICES	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	89,466	0	7,800		97,266
19	DEBT SERVICES	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	0	0	0	0	0
21	Total Disbursements/Expenditures	940,613	225,000	99,733		1,265,346
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	68,377	-81,089	-13,233	17,050	-8,895
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)	0	0	0	0	0
25	OTHER USES OF FUNDS (8000)	0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE	352,305	440,941	152,025	81,319	1,026,590

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	H	I	J	K	L
1	*School Districts Only						
2	24-047-0900-04						
3	District Number						
4	Lisbon Community Consolidated District #90						
5	District Name						
6	ESTIMATED BEGINNING FUND BALANCE		352,305	440,941	152,025	81,319	1,026,590
7	(must equal prior Ending Fund Balance)						
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		352,305	440,941	152,025	81,319	1,026,590

	A	B	M	N	O	P	Q	
1	*School Districts Only		ESTIMATED BUDGET FY2023-2024					
2	24-047-0900-04							
3	District Number							
4	Lisbon Community Consolidated District #90							
5	District Name							
6	ESTIMATED BEGINNING FUND BALANCE							
7	(must equal prior Ending Fund Balance)							
8	RECEIPTS/REVENUES	Actt #	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
9	LOCAL SOURCES	1000	352,305	440,941	152,025	81,319	1,026,590	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000						
16	SUPPORT SERVICES	2000						
17	COMMUNITY SERVICES	3000						
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000						
19	DEBT SERVICES	5000						
20	PROVISION FOR CONTINGENCIES	6000						
21	Total Disbursements/Expenditures		0	0	0	0	0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)							
25	OTHER USES OF FUNDS (8000)							
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		352,305	440,941	152,025	81,319	1,026,590	

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2024-2025				
2							
3	24-047-0900-04						
4	District Number						
5	Lisbon Community Consolidated District #90						
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6	ESTIMATED BEGINNING FUND BALANCE		352,305	440,941	152,025	81,319	1,026,590
7	<i>(must equal prior Ending Fund Balance)</i>						
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES						0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						0
11	STATE SOURCES						0
12	FEDERAL SOURCES						0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION						0
16	SUPPORT SERVICES						0
17	COMMUNITY SERVICES						0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						0
19	DEBT SERVICES						0
20	PROVISION FOR CONTINGENCIES						0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		352,305	440,941	152,025	81,319	1,026,590

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	W	X	Y	Z
1	*School Districts Only					
2	24-047-0900-04					
3	District Number					
4	Lisbon Community Consolidated District #90					
5	District Name					
6	SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)					
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,035,485	1,026,590	1,026,590	1,026,590
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	1,007,055	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	147,977	0	0	0
12	FEDERAL SOURCES	4000	101,419	0	0	0
13	Total Receipts/Revenues		1,256,451	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	649,290	0	0	0
16	SUPPORT SERVICES	2000	518,790	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	97,266	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		1,265,346	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		-8,895	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,026,590	1,026,590	1,026,590	1,026,590

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2021-2022 through Fiscal Year 2024-2025

Lisbon Community Consolidated District #90 24-047-0900-04

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:

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^a 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)
- 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.
 Out-of-balance conditions are accompanied by an error message.
 Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required? (Joint Agreements do not complete a deficit reduction plan.)	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 23-27)?	
1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"	
Check School District or Joint Agreement.	School District
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2021 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July,1 2021 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	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 Capital 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 Capital 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
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2021, (CashSum 4, 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)	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
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2022, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - 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, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
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

End of Balancing