

District Type:
☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2022 - June 30, 2023

Accounting Basis:

Cash

Balanced budget; no Deficit Reduction
Plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Lisbon CCSD 90

District RCDT No:

24-047-0900-04

24-047-0900-04

If your FY2022 AFR states that you need to do a deficit reduction plan and your FY2023 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lisbon CCSD 90, County of Kendall/Grundy,
State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of Lisbon CCSD 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 12 day of September, 20 22,
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, 2022 and ending June 30, 2023.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 12 day of September, 20 22
by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Scott Wallin	
Eric Friestad	
Josh Friestad	
Eric Anderson	
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/attachmg/default.aspx>
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

BUDGET SUMMARY

1	A Description: Enter Whole Number Only	B Acct #	C (100) Educational	D (120) Operations & Maintenance	E (300) Debt Service	F (400) Transportation	G (500) Municipal Retirement/Social Security	H (600) Capital Projects	I (700) Working Cash	J (800) Tort	K (900) Fire Prevention & Safety	L
47	OTHER USES OF FUNDS (800)											
48	TRANSFER TO VARIOUS OTHER FUNDS (800)											
49	Abolishment or Assignment of the Working Cash Fund 15	8110							0			
50	Transfer of Working Cash Fund Interest	8110							0			
51	Transfer of Working Cash Fund Interest	8110							0			
52	Transfer of Working Cash Fund Interest	8110							0			
53	Transfer of Interest	8110										
54	Transfer from Capital Projects Fund to O&M Fund	8160										
55	Transfer of Excess Fire Pre & Safety Tax & Interest 3 Proceeds to O&M Fund	8170										
56	Transfer of Excess Accumulated Fire Pre & Safety Bond 3a and	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Issues	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Issues	8420										
59	Other Revenue Pledged to Pay Principal on GASB 87 Issues	8430										
60	Grant/Reimbursements Pledged to Pay Principal on GASB 87 Issues	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Issues	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Issues	8520										
63	Other Revenue Pledged to Pay Interest on GASB 87 Issues	8530										
64	Grant/Reimbursements Pledged to Pay Interest on GASB 87 Issues	8540										
65	Taxes Pledged to Pay Principal on GASB 87 Issues	8610										
66	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Issues	8620										
67	Other Revenue Pledged to Pay Principal on GASB 87 Issues	8630										
68	Grant/Reimbursements Pledged to Pay Principal on GASB 87 Issues	8640										
69	Taxes Pledged to Pay Interest on GASB 87 Issues	8710										
70	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Issues	8720										
71	Other Revenue Pledged to Pay Interest on GASB 87 Issues	8730										
72	Grant/Reimbursements Pledged to Pay Interest on GASB 87 Issues	8740										
73	Taxes Pledged to Pay Principal on GASB 87 Issues	8810										
74	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Issues	8820										
75	Other Revenue Pledged to Pay Principal on GASB 87 Issues	8830										
76	Grant/Reimbursements Pledged to Pay Principal on GASB 87 Issues	8840										
77	Transfer to Debt Service Fund to Pay Principal on GASB 87 Issues	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Fund	0	0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund	0	0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE without Student Activity Funds as of June 30, 2023	519,001	511,412	48,451	226,817	69,602	0	99,298	37,176	224,421		
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023	8,324										
83	RECEIPTS/REVENUES (For Student Activity Fund)											
84	Student Activity (Fund 11) RECEIPTS/REVENUES (For Student Activity Fund)	1,798	0									
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Fund)											
86	For Student Activity (Fund 11) DISBURSEMENTS/EXPENDITURES (For Student Activity Fund)	1,798	0									
87	Net Student Activity (Fund 11) DISBURSEMENTS/EXPENDITURES (For Student Activity Fund)	0	0									
88	Net Student Activity (Fund 11) DISBURSEMENTS/EXPENDITURES (For Student Activity Fund)	0	0									
89	Student Activity (Fund 11) ESTIMATED ENDING FUND BALANCE as of June 30, 2023	8,324										
90												

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) ⁷										
4	as of July 1, 2022										
5	OTHER RECEIPTS										
6	Total Direct Receipts & Other Sources ⁸		465,802	551,810	43,601	175,696	67,927	0	82,198	47,667	231,321
7	Interfund Loans Receivable (Repayment of Loans)	411				104,816	40,650	0	17,100	41,000	18,300
8	Notes and Warrants Payable	433				104,816	40,650	0	17,100	41,000	18,300
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		1,029,281	148,488	80,250	104,816	40,650	0	17,100	41,000	18,300
12	Total Amount Available		1,495,093	700,298	123,851	280,512	108,577	0	99,298	86,667	249,621
13	Total Direct Disbursements & Other Uses ⁹		976,082	188,886	75,400	53,700	38,975	0	99,298	51,491	25,200
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		976,082	188,886	75,400	53,700	38,975	0	99,298	51,491	25,200
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of June 30, 2023		519,001	511,412	48,451	226,812	69,602	0	99,298	37,176	224,421
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2022		8,224								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		8,224								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity Funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2023		8,224								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)										
30	Funds ⁷ as of July 1, 2022		474,026	551,810	43,601	175,696	67,927	0	82,198	47,667	231,321
31	Total Direct Receipts & Other Sources ⁸		1,029,281	148,488	80,250	104,816	40,650	0	17,100	41,000	18,300
32	Total Other Receipts		0	0	0	0	0	0	0	0	0
33	Total Direct Receipts, Other Sources, & Other Receipts		1,029,281	148,488	80,250	104,816	40,650	0	17,100	41,000	18,300
34	Total Amount Available		1,509,307	700,298	123,851	280,512	108,577	0	99,298	86,667	249,621
35	Total Direct Disbursements & Other Uses ⁹		976,082	188,886	75,400	53,700	38,975	0	99,298	51,491	25,200
36	Total Other Disbursements		0	0	0	0	0	0	0	0	0
37	Total Direct Disbursements, Other Uses, & Other Disbursements		976,082	188,886	75,400	53,700	38,975	0	99,298	51,491	25,200
38	ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2023		527,225	511,412	48,451	226,812	69,602	0	99,298	37,176	224,421

ESTIMATED RECEIPTS/REVENUES

1	2	B Description: Enter Whole Numbers Only	C Acct #	D (10) Educational	E (20) Operations & Maintenance	F (30) Debt Service	G (40) Transportation	H (50) Municipal Retirement/Social Security	I (60) Capital Projects	J (70) Working Cash	K (80) Tort	L (90) Fire Prevention & Safety
1												
2		Special Education Transportation Fees from Pupils or Parents (In State)	1441									
3		Special Education Transportation Fees from Other Districts (In State)	1442									
4		Special Education Transportation Fees from Other Sources (In State)	1443									
5		Special Education Transportation Fees from Other Sources (Out of State)	1444									
6		Adult Transportation Fees from Pupils or Parents (In State)	1451									
7		Adult Transportation Fees from Other Districts (In State)	1452									
8		Adult Transportation Fees from Other Sources (In State)	1453									
9		Adult Transportation Fees from Other Sources (Out of State)	1454									
10		Total Transportation Fees					0					
11		EARNINGS ON INVESTMENTS	1500									
12		Interest on Investments	1510	2,500	2,746	200	200	150		100		1,500
13		Gain or Loss on Sale of Investments	1520									
14		Total Earnings on Investments			2,746	200	200	150		100		1,500
15		FOOD SERVICE	1600									
16		Sales to Pupils - Lunch	1611									
17		Sales to Pupils - Breakfast	1612	19,000								
18		Sales to Pupils - A la Carte	1613	300								
19		Sales to Pupils - Other (Describe & Itemize)	1614									
20		Sales to Adults	1620	500								
21		Other Food Service (Describe & Itemize)	1650	400								
22		Total Food Service		20,200								
23		DISTRICT/SCHOOL ACTIVITY INCOME	1700									
24		Admissions - Athletic	1711	2,800								
25		Admissions - Other	1712									
26		Fees	1713	4,300								
27		Book Store Sales	1720									
28		Other District/School Activity Revenue (Describe & Itemize)	1730	1,750								
29		Student Activity Fund Revenues	1739									
30		Total District/School Activity Income (Without Student Activity Fund 1739)		8,850	0							
31		Total District/School Activity Income (With Student Activity Fund 1739)		8,850								
32		TEXTBOOK INCOME	1800									
33		Textbook Rentals - Regular Textbooks	1811	5,000								
34		Textbook Rentals - Summer School Textbooks	1812									
35		Textbook Rentals - Adult/Continuing Education Textbooks	1813									
36		Textbook Rentals - Other (Describe & Itemize)	1814									
37		Textbook Sales - Regular Textbooks	1821									
38		Textbook Sales - Summer School	1822									
39		Textbook Sales - Adult/Continuing Education	1823									
40		Other Textbook Income (Describe & Itemize)	1829									
41		Total Textbooks		5,000								

ESTIMATED RECEIPTS/REVENUES

1	2	B	C	D	E	F	G	H	I	J	K	L
		Description: Enter whole Numbers Only	Act #	(40) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Total	(30) Fire Prevention & Safety
2 BILINGUAL EDUCATION												
144		Bilingual Education - Downstate - 70 and 71	3305									
145		Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147		Total Bilingual Education	0									
148		State Free Lunch & Breakfast	3340									
149		School Breakfast Initiative	3345									
150		Other Education	3370									
151		Adult Education (from ICC)	3410									
152		Adult Education - Other (Describe & Itemize)	3499									
153 TRANSPORTATION												
154		Transportation - Regular and Vocational	3500				63,000					
155		Transportation - Special Education	3510				1,000					
156		Transportation - Other (Describe & Itemize)	3599									
157		Total Transportation	0				64,000					
158		Learning Improvement - Chicago Grants	3610									
159		Scientific Library	3660									
160		Transit 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 Improvement - Planning/Construction	3920									
169		School Infrastructure - Maintenance Projects	3925									
170		Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171		Total Restricted Revenue from State Sources	3000	7,300	0	0	63,000	0	0	0	0	0
172		Total Receipts/Revenues from Federal Sources (400)		112,565	0	0	0	0	0	0	0	0
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (400)												
174		400#										
175		Federal Impact Aid	4001									
176		Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4099									
177		Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		27,096	0	0	0	0	0	0	0	0
178		400#										
179		Head Start	4005									
180		Construction (Impact Aid)	4006									
181		MAGNET	4090									
182		Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)										
183		Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. (400-499)												
184		400#										
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	0	0	0	0	0	0

09/13/2022

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Vehicle Numbers Only	Fund #	(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											
3	Support Services - Social Administration	2400	10,318								10,318
4	Office of the Medical Services	2410									
5	Other Support Services - School Administration (Describe & Itemize)	2490	10,318								10,318
6	Other Support Services - School Administration	2490									
7	Support Services - Business	2500									
8	Director of Business Support Services	2510									
9	Food Services	2520	15,500		100	11,000			700		27,400
10	Operation & Maintenance of Plant Services	2540									
11	Hotel Transportation Services	2550									
12	Food Services	2560	3,100		600	33,992	14,000				51,692
13	Internal Services	2570									
14	Other Support Services - Business	2590	18,600		700	44,692	14,000		700		78,692
15	Support Services - Central	2600									
16	Director of Central Support Services	2610									
17	Planning, Research, Development & Evaluation Services	2620									
18	Information Services	2630									
19	Staff Services	2640									
20	Data Processing Services	2650									
21	Other Support Services - Central	2660									
22	Other Support Services - Misc. (Describe & Itemize)	2690									
23	Other Support Services	2700									
24	Other Support Services	2700									
25	Other Support Services	2700									
26	Other Support Services	2700									
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167	Other Support Services	2700									
168	Other Support Services	2700									
169	Other Support Services	2700									

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	B	C	D	E	F	G	H	I	J	K	L
2	Description: Enter Where Number Only	Fund #	(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
158	30 - DEBT SERVICE FUND (05)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (05)	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 - Programs (Describe & Itemize)	4130									
164	Total Payments to Other Dist & Govt Units (In-State)	4100									
165	DEBT SERVICE (05)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									
168	Tax Anticipation Notes	5120									
169	Contracted Payment from Rep. Tax Anticipation Pools	5130									
170	State Anticipation Certificates	5140									
171	Other Anticipation Certificates	5150									
172	Total Debt Service - Interest on Short-Term Debt (Describe & Itemize)	5100									
173	Debt Service - Interest on Long-Term Debt	5200									
174	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase)	5300									
175	Debt Service - Other (Describe & Itemize)	5400									
176	Total Debt Service	5000									
177	PROVISION FOR CONTINGENCIES (05)	6000									
178	Total Provisions for Contingencies	6100									
179	Excess (Deficiency) of Revenue/Revenue Over Disbursement (Reported Value)										
180											
181	40 - TRANSPORTATION FUND (70)	2000									
182	SUPPORT SERVICES (70)	2100									
183	Support Services - Pupil	2110									
184	Other Support Services - Pupil (Describe & Itemize)	2120									
185	Support Services - Business	2130									
186	Pupil Transportation Services	2200									
187	Other Transportation Services - Business (Describe & Itemize)	2210									
188	Total Support Services	2300									
189	COMMUNITY SERVICES (70)	2400									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (70)	2410									
191	Payments to Other Dist & Govt Units (In-State)	2420									
192	Payments for Regular Programs	2430									
193	Payments for Special Education Programs	2440									
194	Payments for Adult/Continuing Education Programs	2450									
195	Payments for CTE Programs	2460									
196	Payments for Community College Programs	2470									
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	2480									
198	Total Payments to Other Dist & Govt Units (In-State)	2490									
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	2500									
200	Total Payments to Other Dist & Govt Units	2510									
201	DEBT SERVICE (70)	2600									
202	Debt Service - Interest on Short-Term Debt	2610									
203	Tax Anticipation Warrants	2620									
204	Tax Anticipation Notes	2630									
205	Contracted Payment from Rep. Tax Anticipation Pools	2640									
206	State Anticipation Certificates	2650									
207	Other Interest on Short-Term Debt (Describe & Itemize)	2660									
208	Total Debt Service - Interest on Short-Term Debt	2670									
209	Debt Service - Interest on Long-Term Debt	2680									
210	Total Debt Service	2690									

ESTIMATED DISBURSEMENT/EXPENDITURES

1	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description: Enter Whole Number Only	Fund #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
259	Support Services - Business	2500									
260	Direction of Business Support Services	3510									
261	Food Service	2510		5,000							5,000
262	Facilities Acquisition & Construction Services	2510		2,300							2,300
263	Operation & Maintenance of Plant Service	2510		7,000							7,000
264	Plant Inspection Services	2510		6,600							6,600
265	Food Services	2510		5,400							5,400
266	Printing Services	2510		2,075							2,075
267	Travel Services	2510		26,305							26,305
268	Support Services - Capital	2600									
269	Direction of Capital Support Services	2610									
270	Planning, Research, Development & Evaluation Services	2610									
271	Information Services	2610									
272	Food Service	2610									
273	Food Processing Service	2610									
274	Total Support Services - Capital	2600									
275	Other Support Services - Misc. (Purchase & Rental)	2500									
276	Total Support Services	2500		28,075							28,075
277	COMMUNITY SERVICES (M/MS)	2000									
278	PAYMENTS TO OTHER DIST. & GOVT UNITS (M/MS)	4000									
279	Payments for Regular Programs	4110									
280	Payments for Special Education Programs	4140									
281	Payments for CTE Programs	4000									
282	Total Payments to Other Dist. & Govt Units	4000									
283	DIET SERVICE (M/MS)	5000									
284	Diet Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									
286	For Anticipation Warrants	5120									
287	Corporate Personal Property Tax Anticipation Warrants	5130									
288	State Aid Anticipation Certificate	5140									
289	Other Interest on Short-Term Debt (Certificate & Interest)	5150									
290	Total Debt Service	5000									
291	PROVISION FOR CONTINGENCIES (M/MS)	6000									
292	Total Direct Disbursements/Expenditures			38,975							38,975
293	Excess (Deficiency) of Receipts/Revenue Over Disbursements/Expenditures										
294	NET CAPITAL PROJECTS (CP)										
295	SUPPORT SERVICES (CP)	2000									
296	Support Services - Business										
297	Facilities Acquisition & Construction Services	3510									
298	Other Support Services - Business (Certificate & Interest)	2500									
299	Total Support Services	2000									
300	PAYMENTS TO OTHER DIST. & GOVT UNITS (CP)	4000									
301	Payments to Other Dist. & Govt Units (Interest)	4110									
302	Payments to Other Dist. & Govt Units (for State)	4120									
303	Payments to Regular Programs	4130									
304	Payments for Special Education Programs	4140									
305	Payments for CTE Programs	4150									
306	Payments to Other Govt Units - Program (for State, Certificate & Interest)	4160									
307	Total Payments to Other Districts & Govt Units	4000									
308	PROVISION FOR CONTINGENCIES (CP)	6000									
309	Total Direct Disbursements/Expenditures										
310	Excess (Deficiency) of Receipts/Revenue Over Disbursements/Expenditures										
312	NO WORKING CASH FUND (NC)										
314	NO - TOT FUND (TF)										

09/13/2022

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	B Description: Enter Whole Numbers Only	C Fund #	D (100) Salaries	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other Objects	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total
2	PROVISION FOR CONTINGENCIES (7)	6000									0
427	Total Other Disbursements/Expenditures		15,000	0	35,491	0	0	0	0	0	51,491
428	State (Deficiency) of Receipt/Revenue Over Disbursement/Expenditure										0
431	TO - FIRE PREVENTION & SAFETY FUND (745)										0
432	SUPPORT SERVICES (745)	2000									1,200
433	Support Services - Salaries	2500									4,000
434	Support Services - Supplies	2500									5,200
435	Operation & Maintenance of Plant Service		0	0	4,000	0	0	0	0	0	4,000
436	Total Support Services - Salaries		0	0	4,000	0	0	0	0	0	4,000
437	Other Support Services - Misc. (Overide & Inverse)		0	0	20,000	0	0	0	0	0	20,000
438	Total Support Services		0	0	24,000	0	0	0	0	0	24,000
439	TO - PAYMENTS TO OTHER DISTRICT & GOV. UNITS (745)										0
440	Payments to Regular Programs	4000									4,000
441	Payments to Special Education Programs	4200									4,200
442	Other Payments to In-State Gov. Units - Programs (Override & Inverse)	4100									4,100
443	Total Payments to Other Districts & Gov. Units (745)										8,300
444	DEBT SERVICE (745)	5000									5,000
445	Debt Service - Interest on Short-Term Debt	5100									5,100
446	Tax Anticipation Warrants	5100									5,100
447	Other Interest on Short-Term Debt (Override & Inverse)	5100									5,100
448	Total Debt Service - Interest on Short-Term Debt										10,300
449	Debt Service - Payments of Principal on Long-Term Debt	5200									5,200
450	Principal Interest (Override & Inverse)	5300									5,300
451	Total Debt Service										10,600
452	TO - DISBURSEMENTS/EXPENDITURES (745)	6000									0
453	Total Disbursements/Expenditures		0	0	25,200	0	0	0	0	0	25,200
454	State (Deficiency) of Receipt/Revenue Over Disbursement/Expenditure										0

A	B	C	D	E	F	G
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	1,029,281	148,488	104,816	17,100	1,299,685
4	Direct Expenditures	976,082	188,886	53,700		1,218,668
5	Difference	53,199	-40,398	51,116	17,100	81,017
6	Estimated Fund Balance - June 30, 2023	519,001	511,412	226,812	99,298	1,356,523
7	Balanced budget; no Deficit Reduction Plan is required.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2022-2023 school district budget in which the operating funds listed above result in direct revenues (line 3, 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).					
9	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.					
11	Per School Code (105 ILCS 5/17-1) - If the Deficit AFR summary information tab from the 2021-2022 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.					
14	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
15						

	A	B	M	N	O	P	Q	R	S	T	U	V
1	Techon District Only											
2												
3	2007/2008											
4	Liberal C-10 00											
5	Liberal C-10 00											
6	Other Party											
7	CLIMATE CHANGE FUND BALANCE											
8	(from 2006 and 2007)											
9	RECEIPTS/EXPENSES											
10	LOCAL SOURCES											
11	NON-INDIGENOUS RESIDENTS FROM OUR DISTRICTS											
12	ANOTHER DISTRICT											
13	STATE SOURCES											
14	FEDERAL SOURCES											
15	DISBURSEMENTS/EXPENDITURES											
16	PERSONAL SERVICES											
17	COMMUNITY SERVICES											
18	PAYMENTS TO OTHER DISTRICTS & GOVT. LIMITS											
19	OTHER EXPENSES											
20	PROVISION FOR CONTINGENCIES											
21	Total of Receipts and Expenditures											
22	Balance of Receipts and Expenditures											
23	OTHER SOURCES OF FUNDS											
24	OTHER SOURCES OF FUNDS (2007)											
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Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2022-2023
through Fiscal Year 2025-2026

Lisbon CCSD 90 24047090004

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:

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term 'vendor contracts' refers to 'all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district. In excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

If more rows are required, select a cell above where you'd like additional rows. Then click "Add Rows" button to the right and enter number of desired rows. Rows will generate beneath the selected cell.

[illegible]

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance.	
Out-of-balance conditions are marked here with an error message.	
Once all errors are corrected: Windows users, click "Save Budget for ISBE" button to the right. Mac users, click File > Save As. Once saved, submit to ISBE.	
Budget Item References	Message
Are all errors corrected?	OK - You may now save and submit form
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
(Do not type full district name manually.)	
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000)	
Estimated Beginning Fund Balance July, 1 2022 for all Funds (Cells C3 - K3)	OK
(Line must have a number or zero. Do not leave blank.)	
Estimated Activity Fund Beginning Fund Balance July, 1 2022 (Cell C83)	OK
(Cell must have a number or zero. Do not leave blank.)	
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
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2022 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	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
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2023 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	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
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, H15).	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 C15:H15, J15, K15).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Remitization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source/expenditure use.	OK

End of Balancing