

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: 04/24/2023 (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 24 day of April, 2023, 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 24 day of April, 2023 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

Table with 2 columns: ** MEMBERS VOTING YEA; and ** MEMBERS VOTING NAY. Rows include names: Eric Freistad, Kerry Carlson, Josh Friestad, Eric Anderson, Sheri Chartrand, 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.

A	B	C	D	E	F	G	H	I	J	K	L
Begin entering data on EstRev 6-11 and EstExp 12-20 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	
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2022		465,802	551,810	43,601	175,696	67,927	0	82,198	47,667	231,321	
RECEIPTS/REVENUES (without Student Activity Funds)											
LOCAL SOURCES	1000	854,085	151,638	80,250	41,816	40,650	0	17,100	45,207	18,300	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
STATE SOURCES	3000	112,565	0	0	63,000	0	0	0	0	0	
FEDERAL SOURCES	4000	78,299	0	0	0	0	0	0	0	0	
Total Direct Receipts/Revenues *		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300	
Receipts/Revenues for "On Behalf" Payments ²	3998										
Total Receipts/Revenues		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300	
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
INSTRUCTION	1000	659,427				10,900			0		
SUPPORT SERVICES	2000	229,022	202,886		79,800	28,075	0		53,491	25,200	
COMMUNITY SERVICES	3000	0	0		19,000	0			0		
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	101,333	0	0	0	0	0		0	0	
DEBT SERVICES	5000	0	0	75,400	0	0	0		0	0	
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
Total Direct Disbursements/Expenditures ⁹		999,782	202,886	75,400	98,800	38,975	0		53,491	25,200	
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
Total Disbursements/Expenditures		999,782	202,886	75,400	98,800	38,975	0		53,491	25,200	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		45,167	-51,248	4,850	6,016	1,675	0	17,100	-8,284	-6,900	
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
Abolishment the Working Cash Fund ¹⁶	7110										
Abatement of the Working Cash Fund ¹⁶	7110										
Transfer of Working Cash Fund Interest	7120										
Transfer Among Funds	7130										
Transfer of Interest	7140										
Transfer from Capital Projects Fund to O&M Fund	7150		0								
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund.	7170		0								
SALE OF BONDS (7200)											
Principal on Bonds Sold ⁴	7210										
Premium on Bonds Sold	7220										
Accrued Interest on Bonds Sold	7230										
Accrued Interest on Bonds Sold	7300										
Sale or Compensation for Fixed Assets ⁵											
Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
Transfer to Capital Projects Fund	7800			0							
ISBE Loan Proceeds	7900										
Other Sources Not Classified Elsewhere	7990										
Total Other Sources of Funds ⁸		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 6-11 and EstExp 12-20 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											
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
		8160										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund											
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		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
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2023		510,969	500,562	48,451	181,712	69,602	0	99,298	39,383	224,421	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022		8,224									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		8,224									
90												

Line	Description: Enter Whole Numbers Only	A											L
		B	C	D	E	F	G	H	I	J	K	L	
		Acc #	(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 Esstev 6-11 and EstExp 12-20 tabs.												
2	Description: Enter Whole Numbers Only												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2022		474,026	551,810	43,601	175,696	67,927	0	82,198	47,667	231,321		
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)												
93	LOCAL SOURCES	1000	854,085	151,638	80,250	41,816	40,650	0	17,100	45,207	18,300		
94	ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0		
95	STATE SOURCES	3000	112,565	0	0	63,000	0	0	0	0	0		
96	FEDERAL SOURCES	4000	78,299	0	0	0	0	0	0	0	0		
97	Total Direct Receipts/Revenues *		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300		
98	Receipts/Revenues for "On Behalf" Payments 2	3998	0	0	0	0	0	0	0	0	0		
99	Total Receipts/Revenues		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300		
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)												
101	INSTRUCTION	1000	669,427	0	0	0	10,900	0	0	0	0		
102	SUPPORT SERVICES	2000	229,022	202,886	0	79,800	28,075	0	0	53,491	25,200		
103	COMMUNITY SERVICES	3000	0	0	0	19,000	0	0	0	0	0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	101,333	0	0	0	0	0	0	0	0		
105	DEBT SERVICES	5000	0	0	75,400	0	0	0	0	0	0		
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0		
107	Total Direct Disbursements/Expenditures		999,782	202,886	75,400	98,800	38,975	0	0	53,491	25,200		
108	Disbursements/Expenditures for "On Behalf" Payments 2	4180	0	0	0	0	0	0	0	0	0		
109	Total Disbursements/Expenditures		999,782	202,886	75,400	98,800	38,975	0	0	53,491	25,200		
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		45,167	-51,248	4,850	6,016	1,675	0	17,100	-8,284	-6,900		
111	OTHER SOURCES/USES OF FUNDS												
112	OTHER SOURCES OF FUNDS (7000)												
113	Total Other Sources of Funds *		0	0	0	0	0	0	0	0	0		
114	OTHER USES OF FUNDS (8000)												
116	Total Other Uses of Funds *		0	0	0	0	0	0	0	0	0		
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0		
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023		519,193	500,562	48,451	181,712	69,602	0	99,298	39,383	224,421		
119													
120													
121	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
122	Object Name	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	Salaries	100	690,718	69,200	0	18,700	0	0	0	16,000	0	794,618	
124	Employee Benefits	200	41,615	720	0	400	38,975	0	0	0	0	81,710	
125	Purchased Services	300	139,453	23,135	0	58,900	0	0	0	37,491	25,200	284,179	
126	Supplies & Materials	400	103,996	28,600	0	20,900	0	0	0	0	0	153,396	
127	Capital Outlay	500	14,000	77,231	0	0	0	0	0	0	0	91,231	
128	Other Objects	600	9,300	0	75,400	0	0	0	0	0	0	84,700	
129	Non-Capitalized Equipment	700	700	4,000	0	0	0	0	0	0	0	4,700	
130	Termination Benefits	800	0	0	0	0	0	0	0	0	0	0	
131	Total Expenditures		929,782	202,886	75,400	98,800	38,975	0	99,298	53,491	25,200	1,494,534	

SUMMARY OF CASH 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 (without Student Activity Funds)⁷										
as of July 1, 2022		465,802	551,810	43,601	175,696	67,927	0	82,198	47,667	231,321
Total Direct Receipts & Other Sources⁸		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Other Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300
Total Amount Available		1,510,751	703,448	123,851	280,512	108,577	0	99,298	92,874	249,621
Total Direct Disbursements & Other Uses⁹		999,782	202,886	75,400	98,800	38,975	0	0	53,491	25,200
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Other Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		999,782	202,886	75,400	98,800	38,975	0	0	53,491	25,200
ENDING CASH BALANCE ON HAND (without Student Activity Funds)⁷ as of June 30, 2023		510,969	500,562	48,451	181,712	69,602	0	99,298	39,383	224,421
Activity Funds BEGINNING CASH BALANCE ON HAND⁷ as of July 1, 2022		8,224								
Total Direct Receipts & Other Sources⁸		0								
Total Amount Available		8,224								
Total Direct Disbursements & Other Uses⁹		0								
Activity funds ENDING CASH BALANCE ON HAND⁷ as of June 30, 2023		8,224								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)⁷ as of July 1, 2022		474,026	551,810	43,601	175,696	67,927	0	82,198	47,667	231,321
Total Direct Receipts & Other Sources⁸		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300
Total Amount Available		1,518,975	703,448	123,851	280,512	108,577	0	99,298	92,874	249,621
Total Direct Disbursements & Other Uses⁹		999,782	202,886	75,400	98,800	38,975	0	0	53,491	25,200
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		999,782	202,886	75,400	98,800	38,975	0	0	53,491	25,200
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)⁷ as of June 30, 2023		519,193	500,562	48,451	181,712	69,602	0	99,298	39,383	224,421

	B	C	D	E	F	G	H	I	J	K	L
	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)	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)		685,955	144,398	80,050	41,616	16,000		17,000	41,000	16,800
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	7,130								
8	FICA and Medicare Only Levies	1150					24,500				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		693,085	144,398	80,050	41,616	40,500	0	17,000	41,000	16,800
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	85,000								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		85,000	0	0	0	0	0	0	0	0
19	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
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In 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									

	B	C	D	E	F	G	H	I	J	K	L
	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											
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
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)	1451L									
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	2,500	2,746	200	200	150		100		1,500
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		2,500	2,746	200	200	150	0	100	0	1,500
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	19,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	300								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	500								
74	Other Food Service (Describe & Itemize)	1690	400								
75	Total Food Service		20,200								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	2,800								
78	Admissions - Other	1719									
79	Fees										
80	Book Store Sales	1730	18,300								
81	Other District/School Activity Revenue (Describe & Itemize)	1750	1,750								
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		22,850								
84	Total District/School Activity Income (with Student Activity Funds 1799)		22,850								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	5,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		5,000								

ESTIMATED RECEIPTS/REVENUES

	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											
2	OTHER REVENUE FROM LOCAL SOURCES										
96	Rentals	1900									
97	Contributions and Donations from Private Sources	1910	100								
98	Impact Fees from Municipal or County Governments	1920	21,500								
99	Services Provided Other Districts	1930		1,344							
100	Refund of Prior Years' Expenditures	1940									
101	Payments of Surplus Moneys from TIF Districts	1950		3,150							
102	Drivers' Education Fees	1960								4,207	
103	Proceeds from Vendors' Contracts	1970									
104	School Facility Occupation Tax Proceeds	1980									
105	Payment from Other Districts	1983									
106	Sale of Vocational Projects	1991	850								
107	Other Local Fees (Describe & Itemize)	1992									
108	Other Local Revenues (Describe & Itemize)	1993	3,000								
109	Total Other Revenue from Local Sources	1999	25,450	4,494	0	0	0	0	0	4,207	0
110	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	854,085	151,638	80,250	41,816	40,650	0	17,100	45,207	18,300
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		854,085								
112	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113	Flow-Through Revenue from State Sources	2100									
114	Flow-Through Revenue from Federal Sources	2200									
115	Other Flow-Through Revenue (Describe & Itemize)	2300									
116	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
117	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
118	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
119	Evidence Based Funding Formula (Section 18-6.15)	3001	105,265								
120	Reorganization Incentives (Accounts 3005-3021)	3005									
121	Fast Growth District Grants	3030									
122	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3059									
123	Total Unrestricted Grants-In-Aid		105,265	0	0	0	0	0	0	0	0
124	RESTRICTED GRANTS-IN-AID (3100-3900)										
125	SPECIAL EDUCATION										
126	Special Education - Private Facility Tuition	3100									
127	Special Education - Funding for Children Requiring Sp Ed Services	3105									
128	Special Education - Orphanage - Individual	3110									
129	Special Education - Orphanage - Summer Individual	3120	7,000								
130	Special Education - Other (Describe & Itemize)	3145									
131	Total Special Education	3199	7,000	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0	0	0	0	0	0	0	0

	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											
2											
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0								
148	State Free Lunch & Breakfast	3360	300								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from CCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				62,000					
155	Transportation - Special Education	3510				1,000					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0			63,000					
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant 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	School 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		7,300	0	0	63,000	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	112,565	0	0	63,000	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		27,096	0	0	0	0	0	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 from Fed. Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	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	0	0	0	0	0	0

	B	C	D	E	F	G	H	I	J	K	L
	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											
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	12,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225	500								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	6,692								
200	Total Food Service		19,192								
201	TITLE I										
202	Title I - Low Income	4300									
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								
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								
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600	512								
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	24,284								
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		24,796								
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0								
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1005g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title II - Technology - Formula	4860									
234	ARRA - Title II - Technology - Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870									

ESTIMATED RECEIPTS/REVENUES

	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											
2											
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds - VII	4876									
250	Other ARRA Funds - VIII	4877									
251	Other ARRA Funds - IX	4878									
252	Other ARRA Funds - X	4879									
253	Other ARRA Funds - Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901									
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	3,214								
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 Fed. Govt. thru State (Describe & Itemize)	4998	4,001								
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		51,203	0	0	0	0	0	0	0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	78,299	0	0	0	0	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		1,044,949	151,638	80,250	104,816	40,650	0	17,100	45,207	18,300
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		1,044,949								

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)	3000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	541,550	9,473	4,700	36,504	0		0		592,227
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (functions 1200 - 1220)	1200	45,100								45,100
9	Remedial and Supplemental Programs K-12	1225									0
10	Remedial and Supplemental Programs Pre-K	1250									0
11	Adult/Continuing Education Programs	1275									0
12	CTE Programs	1300									0
13	Interscholastic Programs	1400	7,400		3,800	17,900		3,000			32,100
14	Summer School Programs	1500									0
15	Gifted Programs	1600									0
16	Driver's Education Programs	1650									0
17	Bilingual Programs	1700									0
18	Tuitor Alternative & Optional Programs	1800									0
19	Pre-K Programs - Private Tuition	1900									0
20	Regular K-12 Programs Private Tuition	1910									0
21	Special Education Programs K-12 Private Tuition	1911									0
22	Special Education Programs Pre-K Tuition	1912									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1913									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1914									0
25	Adult/Continuing Education Programs Private Tuition	1915									0
26	CTE Programs Private Tuition	1916									0
27	Interscholastic Programs Private Tuition	1917									0
28	Summer School Programs Private Tuition	1918									0
29	Gifted Programs Private Tuition	1919									0
30	Bilingual Programs Private Tuition	1920									0
31	Tuitor Alternative/Optional Programs Private Tuition	1921									0
32	Student Activity Fund Expenditures	1922									0
33	Total Instruction ¹⁴ (Without Student Activity Funds 1998)	1000	594,050	9,473	8,500	54,404	0	3,000	0	0	669,427
34	Total Instruction ¹⁴ (With Student Activity Funds 1998)	1000	594,050	9,473	8,500	54,404	0	3,000	0	0	669,427
35	SUPPORT SERVICES (ED)	2000									
36	Support Services - Pupil	2100									
37	Attendance & Social Work Services	2110									0
38	Guidance Services	2120									0
39	Health Services	2130	1,800								1,800
40	Psychological Services	2140									0
41	Speech Pathology & Audiology Services	2150	50								50
42	Other Support Services - Pupil (Describe & Itemize)	2190									0
43	Total Support Services - Pupil	2100	1,850	0	0	0	0	0	0	0	1,850
44	Support Services - Instructional Staff	2200									
45	Improvement of Instruction Services	2210	2,350	1,250	4,020	1,100					7,620
46	Educational Media Services	2220			3,000						3,000
47	Assessment & Testing	2230									0
48	Total Support Services - Instructional Staff	2200	2,350	1,250	7,020	1,100					13,220
49	Support Services - General Administration	2300									
50	Board of Education Services	2310			9,900	3,800					13,700
51	Executive Administration Services	2320	65,550	30,892	1,800						96,242
52	Special Area Administration Services	2330									0
53	Tort Immunity Services	2361									0
54	Total Support Services - General Administration	2300	65,550	30,892	11,700	3,800					109,942
55											

	B	C	D	E	F	G	H	I	J	K	L
	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
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	10,318								10,318
58	Other Support Services - School Administration (Describe & Itemize)	2490									
59	Total Support Services - School Administration	2400	10,318	0	0	0	0	0	0	0	10,318
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									
62	Fiscal Services	2520	15,300		15,100	11,100			700		42,400
63	Operation & Maintenance of Plant Services	2540									
64	Pupil Transportation Services	2550									
65	Food Services	2560	3,100		600	35,592	14,000				51,292
66	Internal Services	2570									
67	Total Support Services - Business	2500	18,600	0	15,700	44,692	14,000	0	700	0	93,692
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									
70	Planning, Research, Development & Evaluation Services	2620									
71	Information Services	2630									
72	Staff Services	2640									
73	Data Processing Services	2650									
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
75	Other Support Services - Misc. (Describe & Itemize)	2900									
76	Total Support Services	2000	96,668	32,142	34,420	49,592	14,000	1,500	700	0	229,022
77	COMMUNITY SERVICES (ED)	3000									
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			10,000						10,000
81	Payments for Special Education Programs	4120			86,533			4,800			91,333
82	Payments for Adult/Continuing Education Programs	4130									
83	Payments for CTE Programs	4140									
84	Payments for Community College Programs	4170									
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						4,800			4,800
86	Total Payments to Other Dist & Govt Units (In-State)	4100									
87	Payments for Regular Programs - Tuition	4210									
88	Payments for Special Education Programs - Tuition	4220									
89	Payments for Adult/Continuing Education Programs - Tuition	4230									
90	Payments for CTE Programs - Tuition	4240									
91	Payments for Community College Programs - Tuition	4270									
92	Payments for Other Programs - Tuition	4280									
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									
95	Payments for Regular Programs - Transfers	4310									
96	Payments for Special Education Programs - Transfers	4320									
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									
98	Payments for CTE Programs - Transfers	4340									
99	Payments for Community College Program - Transfers	4370									
100	Payments for Other Programs - Transfers	4380									
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0						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									
104	Total Payments to Other Dist & Govt Units	4000			96,533			4,800			101,333

	B	C	D	E	F	G	H	I	J	K	L
	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											
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									
108	Tax Anticipation Notes	5120									
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									
110	State Aid Anticipation Certificates	5140									
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
112	Total Debt Service - Interest on Short-Term Debt	5100									
113	Debt Service - Interest on Long-Term Debt	5200									
114	Total Debt Service	5000									
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		690,718	41,615	139,453	103,996	14,000	9,500	700	0	999,782
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		690,718	41,615	139,453	103,996	14,000	9,500	700	0	999,782
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										45,167
120	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
121	SUPPORT SERVICES (O&M)	2000									
122	Support Services - Pupil	2100									
123	Other Support Services - Pupils (Describe & Itemize)	2150									
124	Support Services - Business	2500									
125	Direction of Business Support Services	2510	30,500	720							31,220
126	Facilities Acquisition & Construction Services	2530									
127	Operation & Maintenance of Plant Services	2540	38,700		23,135	28,600	77,231		3,000		170,666
128	Pupil Transportation Services	2550									
129	Food Services	2560									
130	Total Support Services - Business	2500	69,200	720	23,135	28,600	77,231	0	1,000	0	1,000
131	Other Support Services - Misc. (Describe & Itemize)	2900									
132	Total Support Services	2000	69,200	720	23,135	28,600	77,231	0	4,000	0	202,886
133	COMMUNITY SERVICES (O&M)	3000									
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
135	Payments to Other Dist & Govt Units (In-State)	4100									
136	Payments for Regular Programs	4110									
137	Payments for Special Education Programs	4120									
138	Payments for CTE Program	4140									
139	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
140	Total Payments to Other Dist & Govt Units (In-State)	4100									
141	Payments to Other Dist & Govt Units (Out of State) 14	4900									
142	Total Payments to Other Dist & Govt Unit	4000									
143	DEBT SERVICE (O&M)	5000									
144	Debt Service - Interest on Short-Term Debt	5100									
145	Tax Anticipation Warrants	5110									
146	Tax Anticipation Notes	5120									
147	Corporate Personal Prop/Tax Anticipated Notes	5130									
148	State Aid Anticipation Certificates	5140									
149	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
150	Total Debt Service - Interest on Short-Term Debt	5100									
151	Debt Service - Interest on Long-Term Debt	5200									
152	Total Debt Service	5000									
153	PROVISION FOR CONTINGENCIES (O&M)	6000									
154	Total Direct Disbursements/Expenditures		69,200	720	23,135	28,600	77,231	0	4,000	0	202,886
155	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-51,248
156											
157											

1	2	B	C	D	E	F	G	H	I	J	K	L
		Description: Enter Whole Numbers Only	Funct #	(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
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 - Programs (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									
168	Tax Anticipation Notes		5120									
169	Corporate Personal Prop Repl Tax Anticipation Notes		5130									
170	State Aid Anticipation Certificates		5140									
171	Other Interest on Short-Term Debt (Describe & Itemize)		5150									
172	Total Debt Service - Interest on Short-Term Debt		5100									
173	Debt Service - Interest on Long-Term Debt		5200									
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)		5300									
175	Debt Service - Other (Describe & Itemize)		5400									
176	Total Debt Service		5000									
177	PROVISION FOR CONTINGENCIES (DS)		6000									
178	Total Direct Disbursements/Expenditures		6000									
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)		2000									
183	Support Services - Pupils		2100									
184	Other Support Services - Pupils (Describe & Itemize)		2190									
185	Support Services - Business											
186	Pupil Transportation Services		2550									
187	Other Support Services - Business (Describe & Itemize)		2900									
188	Total Support Services		2000									
189	COMMUNITY SERVICES (TR)		3000									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)		4000									
191	Payments to Other Dist & Govt Units (In-State)		4100									
192	Payments for Regular Program		4110									
193	Payments for Special Education Programs		4120									
194	Payments for Adult/Continuing Education Programs		4130									
195	Payments for CIE Programs		4140									
196	Payments for Community College Programs		4170									
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)		4190									
198	Total Payments to Other Dist & Govt Units (In-State)		4100									
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)		4400									
200	Total Payments to Other Dist & Govt Units		4000									
201	DEBT SERVICE (TR)		5000									
202	Debt Service - Interest on Short-Term Debt		5100									
203	Tax Anticipation Warrants		5110									
204	Tax Anticipation Notes		5120									
205	Corporate Personal Prop Repl Tax Anticipation Notes		5130									
206	State Aid Anticipation Certificates		5140									
207	Other Interest on Short-Term Debt (Describe & Itemize)		5150									
208	Total Debt Service - Interest on Short-Term Debt		5100									
209	Debt Service - Interest on Long-Term Debt		5200									

	B	C	D	E	F	G	H	I	J	K	L
	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
2	Debt Service - Payments of Principal on Long-Term Debt ¹ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
210	Debt Service - Other (Describe & Itemize)	5400									
211	Total Debt Service	5000									
212	PROVISION FOR CONTINGENCIES (TR)	6000									
213	Total Direct Disbursements/Expenditures		18,700	400	58,900	20,800	0	0	0	0	98,800
214	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,016
215											
216											
217	60 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)	1000									
218	INSTRUCTION (MR/SS)	1100		9,450							9,450
219	Regular Program	1125									
220	Pre-K Programs	1200		350							350
221	Special Education Programs (functions 1200-1220)	1225									
222	Special Education Programs Pre-K	1250									
223	Remedial and Supplemental Programs K-12	1300									
224	Remedial and Supplemental Programs Pre-K	1400									
225	Adult/Continuing Education Programs	1500		1,100							1,100
226	CTE Programs	1600									
227	Interscholastic Programs	1700									
228	Summer School Programs	1800									
229	Gifted Programs	1900									
230	Driver's Education Programs	2000									
231	Bilingual Programs	2100									
232	Tuant Alternative & Optional Programs	2200									
233	Total Instruction			10,550							10,550
234	SUPPORT SERVICES (MR/SS)	2100									
235	Support Services - Pupil	2110									
236	Attendance & Social Work Services	2120									
237	Guidance Services	2130		70							70
238	Health Services	2140									
239	Psychological Services	2150									
240	Speech Pathology & Audiology Services	2190									
241	Other Support Services - Pupil (Describe & Itemize)	2100									
242	Total Support Services - Pupil			70							70
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210									
245	Educational Media Services	2220		25							25
246	Assessment & Testing	2230									
247	Total Support Services - Instructional Staff			25							25
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									
250	Executive Administration Services	2320		1,680							1,680
251	Special Area Administrative Services	2350									
252	Claims Paid from Self Insurance Fund	2361									
253	Risk Management and Claims Services Payments	2385									
254	Total Support Services - General Administration			1,680							1,680
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410									
257	Other Support Services - School Administration (Describe & Itemize)	2490									
258	Total Support Services - School Administration			0							0

	B	C	D	E	F	G	H	I	J	K	L
	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	Support Services - Business										
259	Direction of Business Support Services	2500									
260	Fiscal Services	2510		5,000							5,000
261	Facilities Acquisition & Construction Services	2520		2,300							2,300
262	Operation & Maintenance of Plant Service	2530									
263	Pupil Transportation Services	2540		7,000							7,000
264	Food Services	2550		6,600							6,600
265	Internal Services	2560		5,400							5,400
266	Total Support Services - Business	2570		26,300							26,300
267	Support Services - Central	2600									
268	Direction of Central Support Services	2610									
269	Planning, Research, Development & Evaluation Services	2620									
270	Information Services	2630									
271	Staff Services	2640									
272	Data Processing Services	2660									
273	Total Support Services - Central	2600									
274	Other Support Services - Misc. (Describe & Itemize)	2900									
275	Total Support Services	2000		28,075							28,075
276	COMMUNITY SERVICES (MR/SS)	3000									
277	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
278	Payments for Regular Programs	4110									
279	Payments for Special Education Programs	4120									
280	Payments for CTE Programs	4140									
281	Total Payments to Other Dist & Govt Units	4000									
282	DEBT SERVICE (MR/SS)	5000									
283	Debt Service - Interest on Short-Term Debt	5100									
284	Tax Anticipation Warrants	5110									
285	Tax Anticipation Notes	5120									
286	Corporate Personal Prop Tax Anticipation Notes	5130									
287	State Aid Anticipation Certificates	5140									
288	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
289	Total Debt Service	5000									
290	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
291	Total Direct Disbursements/Expenditures			38,975							38,975
292	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,675
293											
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530									
299	Other Support Services - Business (Describe & Itemize)	2900									
300	Total Support Services	2000									
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									
304	Payment for Special Education Programs	4120									
305	Payment for CTE Programs	4140									
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4130									
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/Revenues Over Disbursements/Expenditures										
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										

	B	C	D	E	F	G	H	I	J	K	L
	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											
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Diver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Tuition Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Tuans Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ³⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									0
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310			1,300						1,300
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361			4,191						4,191
364	Risk Management and Claims Services Payments	2365	16,000		32,000						48,000
365	Total Support Services - General Administration	2300	16,000	0	37,491	0	0	0	0	0	53,491

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
365	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									
368	Other Support Services - School Administration (Describe & Itemize)	2480									
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									
372	Fiscal Services	2520									
373	Facilities Acquisition & Construction Services	2530									
374	Operation & Maintenance of Plant Services	2540									
375	Appl Transportation Services	2550									
376	Food Services	2550									
377	Internal Services	2570									
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									
381	Planning, Research, Development & Evaluation Services	2620									
382	Information Services	2630									
383	Staff Services	2640									
384	Data Processing Services	2660									
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900	15,000	0	37,451	0	0	0	0	0	53,451
387	Total Support Services	2000	15,000	0	37,451	0	0	0	0	0	53,451
388	COMMUNITY SERVICES (TF)	3000									
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									
392	Payments for Special Education Programs	4120									
393	Payments for Adult/Continuing Education Programs	4130									
394	Payments for CTE Programs	4140									
395	Payments for Community College Programs	4170									
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
398	Payments for Regular Programs - Tuition	4210									
399	Payments for Special Education Programs - Tuition	4220									
400	Payments for Adult/Continuing Education Programs - Tuition	4230									
401	Payments for CTE Programs - Tuition	4240									
402	Payments for Community College Programs - Tuition	4270									
403	Payments for Other Programs - Tuition	4280									
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									
406	Payments for Regular Programs - Transfers	4310									
407	Payments for Special Education Programs - Transfers	4320									
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									
409	Payments for CTE Programs - Transfers	4340									
410	Payments for Community College Programs - Transfers	4370									
411	Payments for Other Programs - Transfers	4380									
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						
414	Payments to Other Dist & Govt Units (Out of State)	4400			0						
415	Total Payments to Other Dist & Govt Units	4000			0						
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt	5110									
418	Tax Anticipation Warrants	5120									
419	Tax Anticipation Notes	5130									
420	Corporate Personal Property Replacement Tax Anticipation Notes	5140									
421	State Aid Anticipation Certificates	5150									
422	Other Interest or Short-Term Debt (Describe & Itemize)	5200									
423	Debt Service - Interest on Long-Term Debt	5200									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0						0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
427	PROVISION FOR CONTINGENCIES (FF)	6000									
428	Total Direct Disbursements/Expenditures		16,000	0	37,491	0	0	0	0	0	53,991
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-8,284
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									
432	SUPPORT SERVICES (FP&S)	2500									
433	Support Services - Business	2530			1,200						1,200
434	Facilities Acquisition & Construction Services	2540			4,000						4,000
435	Operation & Maintenance of Plant Service	2500			5,200						5,200
436	Total Support Services - Business				20,000						20,000
437	Other Support Services - Misc. (Describe & Itemize)	2900			25,200						25,200
438	Total Support Services	2000			25,200						25,200
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									
441	Payments to Special Education Programs	4120									
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
443	Total Payments to Other Districts & Govt Units (FP&S)	4000									
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
448	Total Debt Service - Interest on Short-Term Debt	5100									
449	Debt Service - Interest on Long-Term Debt	5200									
450	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
451	Total Debt Service	5000									
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
453	Total Direct Disbursements/Expenditures		0	0	25,200	0	0	0	0	0	25,200
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-6,900

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

Please enter notes in "Source of Revenue/Use of Expense" column for the below line items. If page does not list specific revenues/expenditures, no itemization notes are required.

Fund-Account Number		Source of Revenue/Use of Expense	Amount
Estimated Revenues			
10-1690	Other Food Service	Milk	\$400
10-1790	Other District/School Activity Revenue	Othr Student Activities	\$1,750
10-1999	Other Local Revenues	Other/E-Rate	\$3,000
10-4009	Other Unrestricted Grants-In-Aid Received from Fed. Govt.	REAP Grant	\$27,096
10-4299	Food Service - Other	Supply Chain Assistance funds	\$6,692
10-4998	Other Restricted Grants Received from Fed. Govt. thru State	ESSER Grants	\$4,001
Estimated Expenditures			
30-5300	Debt Service - Payments of Principal on Long-Term Debt	Debt Service Bond Principal	\$63,000
30-5400	Debt Service - Other	Debt Service Bank Costs	\$100
90-2900	Other Support Services - Misc.	Fire Doors/Glass Replacment	\$20,000

A	B	C	D	E	F	G
	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2						
3	Direct Revenues	1,044,949	151,638	104,816	17,100	1,318,503
4	Direct Expenditures	999,782	202,886	98,800		1,301,468
5	Difference	45,167	-51,248	6,016	17,100	17,035
6	Estimated Fund Balance - June 30, 2023	510,969	500,562	181,712	99,298	1,292,541
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 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).					
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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
14						
15						

A	B	C	D	E	F	G	H	I	J	K	L
*School Districts Only											
1				DEFICIT REDUCTION PLAN							
2				ESTIMATED BUDGET							
3	2462090084			FY2023-2023							
4	District Number			ESTIMATED BUDGET							
5	Lisbon CCSD 90			FY2023-2024							
6	District Name			ESTIMATED BUDGET							
7											
8	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)										
9	RECEIPTS/REVENUES										
10	LOCAL SOURCES										
11	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
12	STATE SOURCES										
13	FEDERAL SOURCES										
14	Total Receipts/Revenues										
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION										
17	SUPPORT SERVICES										
18	COMMUNITY SERVICES										
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS										
20	DEBT SERVICES										
21	PROVISION FOR CONTINGENCIES										
22	Total Disbursements/Expenditures										
23	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures										
24	OTHER SOURCES/USES OF FUNDS										
25	OTHER SOURCES/USES OF FUNDS (0000)										
26	TOTAL OTHER SOURCES/USES OF FUNDS										
27	ESTIMATED ENDING FUND BALANCE										

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q	R	S	T	U	V
1	*School Districts Only											
2	2406709004											
3	District Number											
4	Lisbon CCSD 90											
5	District Name											
6	ESTIMATED BUDGET FY 2024-2025						ESTIMATED BUDGET FY 2025-2026					
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		510,959	500,562	181,712	99,238	1,292,541	510,959	500,562	181,712	99,238	1,292,541
8	RECEIPTS/REVENUES											
9	LOCAL SOURCES											
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT											
11	STATE SOURCES											
12	FEDERAL SOURCES											
13	Total Receipts/Revenues		0	0	0	0	0	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES											
15	INSTRUCTION											
16	SUPPORT SERVICES											
17	COMMUNITY SERVICES											
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS											
19	DEBT SERVICES											
20	PROVISION FOR CONTINGENCIES											
21	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
22	Excess of Receipts/Revenue Over/Under Disbursements/Expenditures		0	0	0	0	0	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	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		510,959	500,562	181,712	99,238	1,292,541	510,959	500,562	181,712	99,238	1,292,541

A		B	W	X	Y	Z
*School Districts Only			FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026
1 2002700004			1,275,506	1,292,541	1,292,541	1,292,541
3 District Number						
4 Lisbon CCSD 90						
5 District Name						
6 ESTIMATED BEGINNING FUND BALANCE						
7 (most equal prior Ending Fund Balance)			1,275,506	1,292,541	1,292,541	1,292,541
8 RECEIPTS/REVENUES		Acct #				
9 LOCAL SOURCES		1000	1,094,639	0	0	0
10 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11 STATE SOURCES		3000	175,565	0	0	0
12 FEDERAL SOURCES		4000	78,299	0	0	0
13 Total Receipts/Revenues			1,318,503	0	0	0
14 DISBURSEMENTS/EXPENDITURES		Percent				
15 INSTRUCTION		1000	669,427	0	0	0
16 SUPPORT SERVICES		2000	511,708	0	0	0
17 COMMUNITY SERVICES		3000	19,000	0	0	0
18 PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	101,333	0	0	0
19 DEBT SERVICES		5000	0	0	0	0
20 PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21 Total Disbursements/Expenditures			1,301,468	0	0	0
22 Excess of Receipts/Revenues Over/Under Disbursements/Expenditures			17,035	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			1,292,541	1,292,541	1,292,541	1,292,541

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:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2023 budgeted expenditures over actual FY2022 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

School District Name: **Lisbon GCSD 90**
RCDT Number: **24-047-0900-04**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total Tort Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total Tort Fund
1. Executive Administration Services	2320	86,488		86,488	96,242	0	96,242
2. Special Area Administration Services	2330			0	0	0	0
3. Other Support Services - School Administration	2490		34,904	34,904	0	31,220	0
4. Direction of Business Support Services	2510			0	0	0	31,220
5. Internal Services	2570			0	0	0	0
6. Direction of Central Support Services	2610			0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		86,488	34,904	121,392	96,242	31,220	127,462
9. Estimated Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)							5%

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 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) (Do not type full district name manually.)	OK
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) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2022 (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 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, 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
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. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source/expenditure use.	OK

End of Balancing