

District Type:

- School District
- Joint Agreement

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \*  
 July 1, 2023 - June 30, 2024

Balanced budget; no Deficit Reduction Plan is required.

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? No

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

District Name: Lisbon CCSD 90

District RCDD No: 24047090004

If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 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, 2023 and ending June 30, 2024.

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 11 day of September, 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, 2023 and ending June 30, 2024.

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 11 day of September, 2023  
 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Eric Friestad	
Brian Hatteberg	
Joshua Friestad	
Eric Andersen	
Kerry Carlson	
Seth Swenson	
Shari Chartrand	

\* Based on the 23 Illinois Administrative Code-Part 100 and in conformity with Section 17-1 of the School Code.  
 \*\* Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.  
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code-(35 ILCS 200/18-50).  
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>  
 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
	Description: Enter Whole Numbers Only		(40)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		Acct #	Operations & Maintenance	Debt Service	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) as of July 1, 2023											
3	1000	RECEIPTS/REVENUES (without Student Activity Funds)	721,682	551,082	44,728	172,383	82,998	0	101,805	53,442	240,712	
4	2000	LOCAL SOURCES	947,328	167,584	78,697	49,876	47,452	0	20,258	48,650	21,000	
5	3000	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0	0	0	0	0	
6	4000	STATE SOURCES	119,082	0	0	57,000	0	0	0	0	0	
7	5000	FEDERAL SOURCES	91,571	0	0	0	0	0	0	0	0	
8	6000	Total Direct Receipts/Revenues	1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000	
9	3998	Receipts/Revenues for "On Behalf" Payments	1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000	
10		Total Receipts/Revenues	1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000	
11		DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
12	1000	INSTRUCTION	709,407	245,604		116,578	1,850			51,886	25,200	
13	2000	SUPPORT SERVICES	240,666	0		11,600	27,975			0	0	
14	3000	COMMUNITY SERVICES	0	0		14,000	0			0	0	
15	4000	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	105,800	0	74,840	0	0			0	0	
16	5000	DEBT SERVICES	0	0	74,840	0	0			0	0	
17	6000	PROVISION FOR CONTINGENCIES	0	0	0	0	0			0	0	
18		Total Direct Disbursements/Expenditures	1,055,868	245,604	74,840	142,178	29,825			51,886	25,200	
19	4180	Disbursements/Expenditures for "On Behalf" Payments	1,055,868	245,604	74,840	142,178	29,825			51,886	25,200	
20		Total Disbursements/Expenditures	1,055,868	245,604	74,840	142,178	29,825			51,886	25,200	
21		Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	102,113	-78,020	3,857	-35,302	17,627	0	20,258	-3,236	-4,200	
22		OTHER SOURCES/USES OF FUNDS										
23		OTHER SOURCES OF FUNDS (7000)										
24		PERMANENT TRANSFER FROM VARIOUS FUNDS										
25	7110	Abolishment the Working Cash Fund										
26	7110	Abatement of the Working Cash Fund										
27	7120	Transfer of Working Cash Fund Interest										
28	7130	Transfer Among Funds										
29	7140	Transfer of Interest										
30	7150	Transfer from Capital Projects Fund to O&M Fund										
31	7160	Transfer of Excess Fire Prev & Safety Tax & Interest Proceeds to O&M Fund										
32	7170	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int Proceeds to Debt Service Fund										
33	7210	SALE OF BONDS (7200)										
34	7220	Principal on Bonds Sold										
35	7230	Premium on Bonds Sold										
36	7300	Accrued Interest on Bonds Sold										
37	7400	Sale or Compensation for Fixed Assets										
38	7500	Transfer to Debt Service to Pay Principal on GASB 87 Leases										
39	7600	Transfer to Debt Service to Pay Interest on GASB 87 Leases										
40	7700	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds										
41	7800	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds										
42	7900	Transfer to Capital Projects Fund										
43	7990	ISBE Loan Proceeds										
44		Other Sources Not Classified Elsewhere										
45		Total Other Sources of Funds										
46												

	A	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	OTHER USES OF FUNDS (8000)											
47	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> 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 <sup>9</sup>			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
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024		823,795	483,062	48,585	137,081	100,025	0	122,063	60,206	236,512	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023		7,858									
83	RECEIPTS/REVENUES (For Student Activity Funds)											
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799		0								
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
86	Total Student Activity Direct Disbursements/Expenditures	1999		0								
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures			0								
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		7,858									
89												
90												

A	B	C	D	E	F	G	H	I	J	K	L
1	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	
2	Description: Enter Whole Numbers Only										
81	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023										
82	RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
83	1000	947,328	167,584	78,697	49,876	47,452	0	20,258	48,650	21,000	
84	2000	0	0	0	0	0	0	0	0	0	
85	3000	119,082	0	0	57,000	0	0	0	0	0	
86	4000	91,571	0	0	0	0	0	0	0	0	
87		1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000	
88	3998	0	0	0	0	0	0	0	0	0	
89		1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
101	1000	709,402	0	0	0	0	0	0	0	0	
102	2000	240,666	245,604	0	116,578	27,975	0	0	51,886	25,200	
103	3000	0	0	0	11,600	0	0	0	0	0	
104	4000	105,800	0	0	14,000	0	0	0	0	0	
105	5000	0	0	74,840	0	0	0	0	0	0	
106	6000	0	0	0	0	0	0	0	0	0	
107		1,055,868	245,604	74,840	142,178	29,825	0	0	51,886	25,200	
108	4180	0	0	0	0	0	0	0	0	0	
109		1,055,868	245,604	74,840	142,178	29,825	0	0	51,886	25,200	
110		102,113	-78,020	3,857	-35,302	17,627	0	20,258	-3,235	-4,200	
111	OTHER SOURCES/USES OF FUNDS										
112	OTHER SOURCES OF FUNDS (7000)										
113		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)										
116		0	0	0	0	0	0	0	0	0	
117		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024										
119		831,653	483,062	48,585	137,081	100,025	0	122,063	60,206	236,512	
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)										
121		(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
122	Object Name										
123	100 Salaries	753,731	79,493	0	61,166	0	0	0	16,090	0	910,480
124	200 Employee Benefits	32,567	2,171	0	412	29,825	0	0	0	0	64,975
125	300 Purchased Services	154,000	23,000	0	61,800	0	0	0	35,796	25,200	299,796
127	400 Supplies & Materials	96,770	28,900	0	18,800	0	0	0	0	0	144,470
128	500 Capital Outlay	10,400	109,540	0	0	0	0	0	0	0	119,940
129	600 Other Objects	7,000	0	74,840	0	0	0	0	0	0	82,240
130	700 Non-Capitalized Equipment	1,000	2,500	0	0	0	0	0	0	0	3,500
131	800 Termination Benefits	0	0	0	0	0	0	0	0	0	0
132	Total Expenditures	1,055,868	245,604	74,840	142,178	29,825	0	122,063	51,886	25,200	1,625,401

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023</b>		721,682	561,082	44,728	172,383	82,398	0	101,805	63,442	240,712
<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000
<b>OTHER RECEIPTS</b>										
6 Interfund Loans Payable (Loans from Other Funds)	411									
7 Interfund Loans Receivable (Repayment of Loans)	141									
8 Notes and Warrants Payable	433									
9 Other Current Assets	199									
10 Total Other Receipts		0	0	0	0	0	0	0	0	0
11 Total Direct Receipts, Other Sources, & Other Receipts		1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000
12 Total Amount Available		1,879,663	728,666	123,425	279,259	129,850	0	122,063	112,092	261,712
13 Total Direct Disbursements & Other Uses <sup>9</sup>		1,055,868	245,604	74,840	142,178	29,825	0	0	51,886	25,200
<b>OTHER DISBURSEMENTS</b>										
14 Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
15 Interfund Loans Payable (Repayment of Loans)	411									
16 Notes and Warrants Payable	433									
17 Other Current Liabilities	499									
18 Total Other Disbursements		0	0	0	0	0	0	0	0	0
19 Total Direct Disbursements, Other Uses, & Other Disbursements		1,055,868	245,604	74,840	142,178	29,825	0	0	51,886	25,200
<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024</b>		823,795	483,062	48,585	137,081	100,025	0	122,063	60,206	236,512
<b>Activity Funds BEGINNING CASH BALANCE ON HAND<sup>7</sup> as of July 1, 2023</b>		7,858								
<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		0								
<b>Total Amount Available</b>		7,858								
<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		0								
<b>Activity funds ENDING CASH BALANCE ON HAND<sup>7</sup> as of June 30, 2024</b>		7,858								
<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023</b>		729,540	561,082	44,728	172,383	82,398	0	101,805	63,442	240,712
<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000
<b>Total Amount Available</b>		1,887,521	728,666	123,425	279,259	129,850	0	122,063	112,092	261,712
<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		1,055,868	245,604	74,840	142,178	29,825	0	0	51,886	25,200
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		1,055,868	245,604	74,840	142,178	29,825	0	0	51,886	25,200
<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024</b>		831,653	483,062	48,585	137,081	100,025	0	122,063	60,206	236,512

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
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
1	1100									
2										
3										
4										
5		763,407	161,240	78,497	48,376	24,311	0	20,158	48,650	18,000
6	1130									
7	1140	7,986								
8	1150					27,641				
9	1160									
10	1170									
11	1190									
12		771,393	161,240	78,497	48,376	46,952	0	20,158	48,650	18,000
13	1200									
14	1210									
15	1220									
16	1230	100,000								
17	1290	100,000								
18										
19	1300									
20	1311									
21	1312									
22	1313									
23	1314									
24	1321									
25	1322									
26	1323									
27	1324									
28	1331									
29	1332									
30	1333									
31	1334									
32	1341									
33	1342									
34	1343									
35	1344									
36	1351									
37	1352									
38	1353									
39	1354									
40		0								
41	1400									
42	1411									
43	1412									
44	1413									
45	1415									
46	1416									
47	1421									
48	1422									
49	1423									
50	1424									
51	1431									
52	1432									
53	1433									
54	1434									
55	1441									
56	1442									

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2										
57	1443									
58	1444									
59	1451									
60	1452									
61	1453									
62	1454									
63	1500									
64	1510	7,000	5,000	200	1,500	500		100		3,000
65	1520	7,000	5,000	200	1,500	500		100		3,000
66										
67	1600									
68	1611	15,000								
69	1612									
70	1613	300								
71	1614									
72	1620	500								
73	1620	400								
74	1690	16,200								
75	1700									
76	1711	2,800								
77	1719									
78	1720	21,100								
79	1730									
80	1790	1,750								
81	1799									
82										
83		25,650								
84		25,650								
85	1800									
86	1811									
87	1812									
88	1813									
89	1819									
90	1821									
91	1822									
92	1823									
93	1829									
94	1890									
95		0								
96	1900									
97	1910	100								
98	1920	22,796								
99	1930			1,344						
100	1940									
101	1950	339		0						
102	1960									
103	1970									
104	1980									
105	1983									
106	1991	850								
107	1992									
108	1993									
109	1999	3,000								
110		27,085	1,344							

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
111	1000	947,328	167,584	78,697	49,876	47,452	0	20,258	48,650	21,100
112		947,328								
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
113	2100									
114	2200									
115	2300									
116	2000									
117		0	0	0	0	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
118										
119	3001	108,782								
120	3005									
121	3030									
122	3099									
123										
124		108,782	0	0	0	0	0	0	0	0
125										
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
126	3100									
127	3105									
128	3110									
129	3120	10,000								
130	3130									
131	3145									
132	3199									
133										
134		10,000	0	0	0	0	0	0	0	0
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
135	3200									
136	3220									
137	3225									
138	3235									
139	3240									
140	3270									
141	3299									
142										
143		0	0	0	0	0	0	0	0	0
<b>BILINGUAL EDUCATION</b>										
144	3305									
145	3310									
146		0								
147	3360	300								
148	3365									
149	3370									
150	3410									
151	3499									
152										
<b>TRANSPORTATION</b>										
153	3500									
154	3510									
155	3599									
156										
157		0	0	0	0	0	0	0	0	0
158	3610									
159	3660									



	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
160	Truani Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	Total Restricted Grants-In-Aid	3000	10,300	0	0	57,000	0	0	0	0	0
172	Total Receipts/Revenues from State Sources		119,082	0	0	57,000	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	44,019								
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		44,019	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
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
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	20,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225	300								
197	Child and Adult Care Food Program	4225									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		20,300								
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	0	0	0	0	0	0	0	0
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		0	0	0	0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Federal Special Education - Preschool Flow-Through	4600	537								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	26,715								
217	Federal Special Education - IDEA Room & Board	4625									
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		27,252	0	0	0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins-Title III Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0	0	0	0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title II - Technology - Formula	4860									
235	ARRA - Title II - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - I	4871									
246	Other ARRA Funds - II	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0				
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement / Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
270	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		47,552	0	0	0	0	0	0	0	0
271	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	4000	91,571	0	0	0	0	0	0	0	0
272	<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		1,157,981	167,584	78,697	106,876	47,452	0	20,258	48,650	21,000
273	<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		1,157,981								

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
10 - EDUCATIONAL FUND (ED)	1000									638,402
4 INSTRUCTION (ED)	1100	569,402	9,400	4,700	44,500	10,400				0
Regular Programs	1115									0
Tuition Payment to Charter Schools	1125									0
Pre-K Programs	1200	45,000	700							45,700
Special Education Programs (Functions 1200 - 1220)	1225									0
Special Education Programs Pre-K	1250									0
Remedial and Supplemental Programs K-12	1275									0
Remedial and Supplemental Programs Pre-K	1300									0
Adult/Continuing Education Programs	1400									0
CTE Programs	1500	12,100	150	3,650	7,000		2,400			25,300
Interscholastic Programs	1600									0
Summer School Programs	1650									0
Gifted Programs	1700									0
Driver's Education Programs	1800									0
Bilingual Programs	1900									0
Truant Alternative & Optional Programs	1910									0
Pre-K Programs - Private Tuition	1911									0
Regular K-12 Programs - Private Tuition	1912									0
Special Education Programs K-12 Private Tuition	1913									0
Special Education Programs Pre-K Tuition	1914									0
Remedial/Supplemental Programs K-12 Private Tuition	1915									0
Remedial/Supplemental Programs Pre-K Private Tuition	1916									0
Adult/Continuing Education Programs Private Tuition	1917									0
CTE Programs Private Tuition	1918									0
Interscholastic Programs Private Tuition	1919									0
Summer School Programs Private Tuition	1920									0
Gifted Programs Private Tuition	1921									0
Bilingual Programs Private Tuition	1922									0
Truants Alternative/Opt Ed Programs Private Tuition	1999									0
Student Activity Fund Expenditures	1000	626,502	10,250	8,350	51,500	10,400	2,400			709,402
Total Instruction** (Without Student Activity Funds 1999)	1000	626,502	10,250	8,350	51,500	10,400	2,400			709,402
Total Instruction** (With Student Activity Funds 1999)	2000									0
SUPPORT SERVICES (ED)	2100									0
Support Services - Pupil	2110									0
Attendance & Social Work Services	2120									0
Guidance Services	2130	300			400					700
Health Services	2140									0
Psychological Services	2150				50					50
Speech Pathology & Audiology Services	2190									0
Other Support Services - Pupil (Describe & Itemize)	2100	300	0	0	450	0	0	0	0	750
Total Support Services - Pupil	2200	300	0	0	450	0	0	0	0	750
Support Services - Instructional Staff	2210									0
Improvement of Instruction Services	2220	2,350	1,250	3,800	220	220				7,620
Educational Media Services	2230			2,000	1,000					4,500
Assessment & Testing	2200	2,350	1,250	5,800	1,220	1,500				12,120
Total Support Services - Instructional Staff	2300	2,350	1,250	5,800	1,220	1,500				12,120
Support Services - General Administration	2310									0
Board of Education Services	2330	65,456	20,294	16,800	3,600					20,400
Executive Administration Services	2361			1,800						87,550
Special Area Administration Services	2300	65,456	20,294	18,600	3,600					107,950
Tort Immunity Services	2400									0
Total Support Services - General Administration	2400	10,628	773							11,401
Support Services - School Administration	2490									0
Office of the Principal Services	2400	10,628	773							11,401
Other Support Services - School Administration (Describe & Itemize)	2400	10,628	773							11,401
Total Support Services - School Administration	2400	10,628	773							11,401

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									
62	Fiscal Services	2520	16,565		18,150	9,600			1,000		45,315
63	Operation & Maintenance of Plant Services	2540									
64	Pupil Transportation Services	2550									
65	Food Services	2560	31,930		800	30,400					63,130
66	Internal Services	2570									
67	Total Support Services - Business	2500	48,495	0	18,950	40,000	0	0	1,000	0	108,445
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	2660									
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	127,229	22,317	43,350	45,270	0	1,500	1,000	0	240,666
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			10,300						10,300
81	Payments for Special Education Programs	4120			92,000			3,500			95,500
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									
86	Total Payments to Other Dist & Govt Units (In-State)	4100			102,300			3,500			105,800
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						0			0
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 Programs - Transfers	4370									
100	Payments for Other Programs - Transfers	4380									
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
102	Total Payments to Other Dist & Govt Units (Out of State)	4300			0						0
103	Payments to Other Dist & Govt Units	4400									
104	Total Payments to Other Dist & Govt Units	4000			102,300			3,500			105,800
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 Rep'l 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							0		0
113	Debt Service - Interest on Long-Term Debt	5200									
114	Total Debt Service	5000							0		0
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		753,731	32,567	154,000	96,770	10,400	7,400	1,000	0	1,055,868

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		753,731	32,567	154,000	96,770	10,400	7,400	1,000	0	1,055,868
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										102,113
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										102,113
120	121 20 - OPERATIONS AND MAINTENANCE FUND (O&M)										0
121	122 SUPPORT SERVICES (O&M)	2000									0
122	123 Support Services - Pupil	2100									0
123	124 Other Support Services - Pupils (Describe & Itemize)	2190									0
124	125 Support Services - Business	2500		2,171							33,586
125	126 Direction of Business Support Services	2510	31,415								0
126	127 Facilities Acquisition & Construction Services	2530	48,078		23,000	28,900	109,540	1,500			211,018
127	128 Operation & Maintenance of Plant Services	2540			23,000	28,900	109,540		1,000		1,000
128	129 Pupil Transportation Services	2550							2,500		2,500
129	130 Food Services	2560									0
130	131 Total Support Services - Business	2500	79,493	2,171	23,000	28,900	109,540				245,604
131	132 Other Support Services - Misc. (Describe & Itemize)	2900									0
132	133 Total Support Services	2000	79,493	2,171	23,000	28,900	109,540		2,500		245,604
133	134 COMMUNITY SERVICES (O&M)	3000									0
134	135 PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									0
135	136 Payments to Other Dist & Govt Units (In-State)	4100									0
136	137 Payments for Regular Programs	4110									0
137	138 Payments for Special Education Programs	4120									0
138	139 Payments for CTE Program	4140									0
139	140 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
140	141 Total Payments to Other Dist & Govt Units (In-State)	4100									0
141	142 Payments to Other Dist & Govt Units (Out of State)	4400									0
142	143 Total Payments to Other Dist & Govt Unit	4000									0
143	144 DEBT SERVICE (O&M)	5000									0
144	145 Debt Service - Interest on Short-Term Debt	5100									0
145	146 Tax Anticipation Warrants	5110									0
146	147 Tax Anticipation Notes	5120									0
147	148 Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
148	149 State Aid Anticipation Certificates	5140									0
149	150 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
150	151 Total Debt Service - Interest on Short-Term Debt	5100									0
151	152 Debt Service - Interest on Long-Term Debt	5200									0
152	153 Total Debt Service	5000									0
153	154 PROVISION FOR CONTINGENCIES (O&M)	6000									0
154	155 Total Direct Disbursements/Expenditures		79,493	2,171	23,000	28,900	109,540		2,500		245,604
155	156 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-78,020
156	157										0
157	158 30 - DEBT SERVICE FUND (DS)										0
158	159 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0
159	160 Payments to Other Dist & Govt Units (In-State)	4100									0
160	161 Payments for Regular Programs	4110									0
161	162 Payments for Special Education Programs	4120									0
162	163 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
163	164 Total Payments to Other Dist & Govt Units (In-State)	4000									0
164	165 DEBT SERVICE (DS)	5000									0
165	166 Debt Service - Interest on Short-Term Debt	5100									0
166	167 Tax Anticipation Warrants	5110									0
167	168 Tax Anticipation Notes	5120									0
168	169 Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
169	170 State Aid Anticipation Certificates	5140									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	1 unit #	(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											
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100									0
173	Debt Service - Interest on Long-Term Debt	5200						9,740			9,740
174	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						65,000			65,000
175	Debt Service - Other (Describe & Itemize)	5400						100			100
176	Total Debt Service	5000						74,840			74,840
177	PROVISION FOR CONTINGENCIES (DS)	6000						74,840			74,840
178	Total Direct Disbursements/Expenditures										2,857
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	51,566	412	45,800	18,800					116,578
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	51,566	412	45,800	18,800					116,578
189	COMMUNITY SERVICES (TR)	3000	9,600		2,000						11,600
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			14,000						14,000
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			14,000						14,000
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			14,000						14,000
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									0
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100									0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000									0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		61,166	412	61,800	18,800					142,178
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-35,302
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									0
219	Regular Program	1100									0
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		750							750
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250									0

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1											
2											
224	Remedial and Supplemental Programs Pre-K	1275									
225	Adult/Continuing Education Programs	1300									
226	CTE Programs	1400									
227	Interscholastic Programs	1500	1,100							1,100	
228	Summer School Programs	1600									
229	Gifted Programs	1650									
230	Driver's Education Programs	1700									
231	Bilingual Programs	1800									
232	Traut Alternative & Optional Programs	1900									
233	Total Instruction	1000	1,850								1,850
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110									
237	Guidance Services	2120									
238	Health Services	2130		50							50
239	Psychological Services	2140									
240	Speech Pathology & Audiology Services	2150									
241	Other Support Services - Pupils (Describe & Itemize)	2190									
242	Total Support Services - Pupil	2100	50								50
243	Support Services - Instructional Staff	2200		25							25
244	Improvement of Instruction Services	2210									
245	Educational Media Services	2220									
246	Assessment & Testing	2230									
247	Total Support Services - Instructional Staff	2200		25							25
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									
250	Executive Administration Services	2320									
251	Special Area Administrative Services	2330									
252	Claims Paid from Self Insurance Fund	2361									
253	Risk Management and Claims Services Payments	2365		500							500
254	Total Support Services - General Administration	2300		500							500
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		115							115
257	Other Support Services - School Administration (Describe & Itemize)	2490									
258	Total Support Services - School Administration	2400		115							115
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		5,000							5,000
261	Fiscal Services	2520		5,400							5,400
262	Facilities Acquisition & Construction Services	2530		7,300							7,300
263	Operation & Maintenance of Plant Service	2540									
264	Pupil Transportation Services	2550		5,070							5,070
265	Food Services	2560		4,515							4,515
266	Internal Services	2570									
267	Total Support Services - Business	2500		27,285							27,285
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									
270	Planning, Research, Development & Evaluation Services	2620									
271	Information Services	2630									
272	Staff Services	2640									
273	Data Processing Services	2660									
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900									
276	Total Support Services	2000		27,975							27,975
277	COMMUNITY SERVICES (MR/SS)	3000									
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									
280	Payments for Special Education Program	4120									
281	Payments for CTE Programs	4140									



	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
339	Interscholastic Programs Private Tuition	1918									
340	Summer School Programs Private Tuition	1919									
341	Gifted Programs Private Tuition	1920									
342	Bilingual Programs Private Tuition	1921									
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									
344	Total Instruction	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									
348	Guidance Services	2120									
349	Health Services	2130									
350	Psychological Services	2140									
351	Speech Pathology & Audiology Services	2150									
352	Other Support Services - Pupils (Describe & Itemize)	2190									
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									
356	Educational Media Services	2220									
357	Assessment & Testing	2230									
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									
362	Special Area Administration Services	2330									
363	Claims Paid from Self Insurance Fund	2361			1,826						1,826
364	Risk Management and Claims Services Payments	2365	16,090		32,670						48,760
365	Total Support Services - General Administration	2300	16,090	0	35,796	0	0	0	0	0	51,886
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									
368	Other Support Services - School Administration (Describe & Itemize)	2490									
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	Pupil Transportation Services	2550									
376	Food Services	2560									
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	2650									
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Total Support Services	2000	16,090	0	35,796	0	0	0	0	0	51,886
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									

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
282 Total Payments to Other Dist & Govt Units	4000									0
283 DEBT SERVICE (MR/SS)	5000									0
284 Debt Service - Interest on Short-Term Debt	5100									0
285 Tax Anticipation Warrants	5110									0
286 Tax Anticipation Notes	5120									0
287 Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288 State Aid Anticipation Certificates	5140									0
289 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290 Total Debt Service	5000									0
291 PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292 Total Direct Disbursements/Expenditures			29,825							29,825
293 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,637
294										
295 60 - CAPITAL PROJECTS (CP)										
296 SUPPORT SERVICES (CP)	2000									0
297 Support Services - Business	2530									0
298 Facilities Acquisition & Construction Services	2900									0
299 Other Support Services - Business (Describe & Itemize)	2000		0							0
300 Total Support Services	4000		0							0
301 PAYMENTS TO OTHER DIST & GOVT UNITS (CP)										0
302 Payments to Other Dist & Govt Units (In-State)	4100									0
303 Payments to Regular Programs	4110									0
304 Payment for Special Education Programs	4120									0
305 Payment for CTE Programs	4140									0
306 Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307 Total Payments to Other Districts & Govt Units	4000		0							0
308 PROVISION FOR CONTINGENCIES (CP)	6000									0
309 Total Direct Disbursements/Expenditures			0							0
310 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
311										
312 70 WORKING CASH FUND (WC)										
313										
314 80 - TORT FUND (TF)	1000									0
315 INSTRUCTION (IF)	1100									0
316 Regular Programs	1115									0
317 Tuition Payment to Charter Schools	1125									0
318 Pre-K Programs	1200									0
319 Special Education Programs (Functions 1200 - 1220)	1225									0
320 Special Education Programs Pre-K	1250									0
321 Remedial and Supplemental Programs K-12	1275									0
322 Remedial and Supplemental Programs Pre-K	1300									0
323 Adult/Continuing Education Programs	1400									0
324 CTE Programs	1500									0
325 Interscholastic Programs	1600									0
326 Summer School Programs	1650									0
327 Gifted Programs	1700									0
328 Driver's Education Programs	1800									0
329 Bilingual Programs	1900									0
330 Truant Alternative & Optional Programs	1910									0
331 Pre-K Programs - Private Tuition	1911									0
332 Regular K-12 Programs Private Tuition	1912									0
333 Special Education Programs K-12 Private Tuition	1913									0
334 Special Education Programs Pre-K Tuition	1914									0
335 Remedial/Supplemental Programs K-12 Private Tuition	1915									0
336 Remedial/Supplemental Programs Pre-K Private Tuition	1916									0
337 Adult/Continuing Education Programs Private Tuition	1917									0
338 CTE Programs Private Tuition										0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
397	Total Payments to Other Dist & Govt Units (In-State)	4100									
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 Program - 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									
414	Payments to Other Dist & Govt Units (Out of State)	4400									
415	Total Payments to Other Dist & Govt Units	4000									
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									
419	Tax Anticipation Notes	5120									
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
421	State Aid Anticipation Certificates	5140									
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									
423	Debt Service - Interest on Long-Term Debt	5210									
424	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase)	5300									
425	Principal Retired (Describe & Itemize)	5400									
426	Debt Service - Other (Describe & Itemize)	5000									
427	Total Debt Service	6000									
428	PROVISION FOR CONTINGENCIES (TF)										
429	Total Direct Disbursements/Expenditures		16,090	0	55,796	0	0	0	0	0	51,886
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-7,236
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	2900				20,000					20,000
437	Other Support Services - Misc. (Describe & Itemize)	2000				25,200					25,200
438	Total Support Services	4000									
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
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)	5300									
450	Principal Retired (Describe & Itemize)										

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp. tab)	Amount	Describe Expenditures	
5	1190			10-2190			
6	1290			10-2490			
7	1814			10-2900			
8	1690	\$ 400	Milk	10-4190			
9	1790	\$ 1,750	Other Student Activities	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 3,000	Other E Rate	20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 65,000	Debt Service Bond Principal	
21	3999			30-5400	\$ 100	Debt Service Bank Costs	
22	4009	\$ 44,019	REAP Grant	40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5300			
29	4799			40-5400			
30	4998			50-2190			
31				50-2490			
32				50-2900			
33				50-5150			
34				60-2900			
35				60-4190			
36				80-2190			
37				80-2490			
38				80-2900			
39				80-4190			
40				80-4290			
41				80-4390			
42				80-4400			
43				80-5150			
44				80-5300			
45				80-5400			
46				90-2900	\$ 20,000	Contr L7S (Fire Doors, Glass repl. HL/Work	
47				90-4190			
48				90-5150			
48				90-5300			

Estimated Disbursements - expenditures

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct. #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
451	5000									0
452	6000			25,200						25,200
453										0
454										-4,200

A		B	C	D	E	F	G	
1	<b>*School Districts Only</b>		<b>DEFICIT REDUCTION PLAN</b>					
	24047090004		<b>ESTIMATED BUDGET</b>					
4	District Number		<b>FY2023-2024</b>					
5	Lisbon CCSD 90							
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
6								
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		721,682	561,082	172,383	101,805	1,556,952	
8	RECEIPTS/REVENUES		Acct #					
9	LOCAL SOURCES		1000	947,328	167,584	49,876	20,258	1,185,046
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0
11	STATE SOURCES		3000	119,082	0	57,000	0	176,082
12	FEDERAL SOURCES		4000	91,571	0	0	0	91,571
13	Total Receipts/Revenues			1,157,981	167,584	106,876	20,258	1,452,699
14	DISBURSEMENTS/EXPENDITURES		Funct #					
15	INSTRUCTION		1000	709,402				709,402
16	SUPPORT SERVICES		2000	240,666	245,604	116,578		602,848
17	COMMUNITY SERVICES		3000	0	0	11,600		11,600
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	105,800	0	14,000		119,800
19	DEBT SERVICES		5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0
21	Total Disbursements/Expenditures			1,055,868	245,604	142,178		1,443,650
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			102,113	-78,020	-35,302	20,258	9,049
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0
	ESTIMATED ENDING FUND BALANCE			823,795	483,062	137,081	122,063	1,566,001

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	1,157,981	167,584	106,876	20,258	1,452,699
Direct Expenditures	1,055,868	245,604	142,178		1,443,650
Difference	102,113	-78,020	-35,302	20,258	9,049
Estimated Fund Balance - June 30, 2024	823,795	483,062	137,081	122,063	1,566,001

**Balanced budget; no Deficit Reduction Plan is required.**

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

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

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

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

	A	B	H	I	J	K	L
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET</b>				
2	24047090004		<b>FY2024-2025</b>				
	District Number						
5	<b>Lisbon CCSD 90</b>						
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		823,795	483,062	137,081	122,063	1,566,001
8	RECEIPTS/REVENUES	Acct #					0
9	LOCAL SOURCES	1000					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					0
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						0
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		823,795	483,062	137,081	122,063	1,566,001



<p>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Responses Required</p>	<p>Low-Income Intervention Teacher [Optional - Enter \$]</p> <p>Low-Income Pupil Support Staff [Optional - Enter \$]</p> <p>Low-Income Extended Day Teacher [Optional - Enter \$]</p> <p>Low-Income Summer School Teacher [Optional - Enter \$]</p> <p>Other Investments \$20,745.02</p> <p>Yes</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required</p>	<p>Instructional materials, Assessments, Feed Services, Professional Development and Instructional assistants.</p>
<p>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional</p>	<p>English Learner Intervention Teacher \$0.00</p> <p>English Learner Pupil Support Staff \$0.00</p> <p>English Learner Extended Day Teacher</p> <p>English Learner Summer School Teacher</p> <p>Other Investments [Optional - Enter \$]</p> <p>English Learner Core Teacher</p> <p>[Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Response Optional</p>	<p>Special Education Teacher</p> <p>Special Education Psychologist</p> <p>Other Investments Yes</p> <p>Payments towards FASEC, the special Education co-op that provides Social Work, School Psych, Speech Therapy, and additional Special Ed services.</p>
<p>Organizational Unit investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p> <p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required</p>	<p>Collaboration Opportunity - Organizational Units may find that the plan assurances are met easily and effectively completed if led by program leaders.</p> <p>Plan Assurances</p> <p>Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.</p> <p>1) "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000). In accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." N/A</p> <p>2) "My school district has at least one after-school center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in pre-K." Required No</p> <p>3) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023." N/A</p> <p>4) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24. N/A BPAC Meeting (MM/DD/YYYY) Name of Chair</p>

Enter optional context for per student investment decisions.	
Gifted	\$10,377.00
Professional Development	\$14,485.00
Instructional Materials	\$31,171.72
Assessments	\$3,360.52
Computer & Tech Equipment	\$66,167.48
Student Activities	\$17,000.85
Maintenance & Operations	\$142,184.76
Central Office	\$102,322.04
Employee Benefits	\$261,179.51
<b>Subtotal*</b>	<b>\$659,253.54</b>
Low-Income Intervention Teacher	\$9,826.87
Low-Income Pupil Support Staff	\$9,826.87
Low-Income Extended Day Teacher	\$10,582.78
Low-Income Summer School Teacher	\$10,582.78
EL Intervention Teacher	\$0.00
EL Pupil Support Staff	\$0.00
EL Extended Day Teacher	\$0.00
EL Summer School Teacher	\$0.00
EL Core Teacher	\$0.00
Sp Ed Teacher	\$61,894.88
Sp Ed Instructional Assistant	\$24,595.75
Sp Ed Psychologist	\$9,206.74
<b>Subtotal</b>	<b>\$136,606.67</b>
<b>Other Investments</b>	
<b>Total**</b>	<b>\$7,417.33</b>

Tier Funding Check (Cell G90) Complete, G90-G31

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

\*\*The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

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

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

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

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.		Select Uplift	
FY 2024 Student Population Allocations*	Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts	Estimated
Low-Income Students		\$20,745.02	Estimated
English Learners		\$0.00	Estimated
Special Education		\$24,876.04	Estimated

\*Note: Allocations for each of the three student groups are published annually at [lsbe.net/ebf/dlist](http://lsbe.net/ebf/dlist) under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.

Data Source 1		Data Source 2		Data Source 3	
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student growth and achievement data, disaggregated by student groups	Health and/or technology access data (e.g., CDC School Health Index, ventilation data, etc.)	Other local data sources	
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s) Special Ed. Program Director(s) Other Program Leaders School Board Members	Principals School Improvement Teams Teacher or Support Staff Unions Other School Staff	Bilingual Parent Advisory Committee Other Parent Group(s) Community Focus Group(s) Other	
4)	(Optional) Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)				
5)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Professional Development	Instructional Materials	Computer & Tech Equip	
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)				
<b>Cost Factor Table</b>					
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <a href="https://www.isbe.net/ebfspendingplan">https://www.isbe.net/ebfspendingplan</a> .					
Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.					
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.					
Cost Factors	Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Expenditures with New Tier Funding (Optional)	Budgeted FY 2024 Expenditures (All Resources) (Optional)	Optional District Narratives	
Core Teachers	\$385,356.45	\$2,417.33		Enter optional context for core investment decisions.	
Specialist Teachers	\$77,071.29				
Instructional Facilitator	\$41,056.66				
Core Intervention Teacher	\$17,287.01				
Substitute Teachers	\$13,532.81				
Guidance Counselor	\$24,285.82				
Nurse	\$8,994.19				
Supervisory Aide	\$14,997.41				
Librarian	\$19,824.81				
Librarian Aide	\$11,098.08				
Principal	\$29,604.25				
Assistant Principal	\$25,533.78				
School Site Staff	\$17,985.94				
<b>Subtotal</b>	<b>\$685,630.50</b>	<b>\$2,417.33</b>			

## Evidence-Based Funding Fiscal Year 2024 Spending Plan LISBON COMM CONS SCH DIST 90

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

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

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

1) What are the Organizational Unit's strategic goals for the 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces. )

Teachers will focus on student needs and review student needs based on assessments. WE will use Almsweb Plus to Improve student assessment and to monitor student growth.

Top Strategy 1

Top Strategy 2

Top Strategy 3

2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)

Increase number and/or quality of professional development opportunities

Maintain or expand pupil support services

Improve programs, curriculum, and/or learning tools

If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces. )

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

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2024 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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

Average Student Enrollment	115.98	Adequacy Target	\$1,476,498.82
Final Resources	\$1,228,538.14	Percent of Adequacy	83%
Tier Assignment	2	Gross State Contribution	\$105,782.20
FY23 Base Funding Minimum	\$105,312.14	FY 2023 Tier Funding	\$3,470.06
Within FY 2023 Gross State Contribution, Resources Attributable to Specific Populations	\$20,626.09		
	\$0.00		
	\$24,676.37		

FY 2024 Tier Funding

Funding Type (Select)

\*Note: Tier Funding allocations are published annually at <https://www.lisbe.net/pages/ebf/distribution.aspx>. Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to LISBE.

Estimated

\$2,417.33

FY 2024 Tier Funding Allocation: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.

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

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

	A	B	W	X	Y	Z
1	<b>*School Districts Only</b>		<b>SUMMARY</b>			
2	<b>24047090004</b>		<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	District Number		<b>ESTIMATED BUDGET</b>			
4	Lisbon CCSD 90		Date of Adoption: <input type="text"/>			
5	District Name		(Enter as MM/DD/YY)			
6			FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,556,952	1,566,001	1,566,001	1,566,001
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	1,185,046	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	176,082	0	0	0
12	FEDERAL SOURCES	4000	91,571	0	0	0
13	Total Receipts/Revenues		1,452,699	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	709,402	0	0	0
16	SUPPORT SERVICES	2000	602,848	0	0	0
17	COMMUNITY SERVICES	3000	11,600	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	119,800	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		1,443,650	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		9,049	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		1,566,001	1,566,001	1,566,001	1,566,001

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i>		<b>ESTIMATED BUDGET FY2026-2027</b>				
	24047090004						
4	District Number						
5	Lisbon CCSD 90						
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		823,795	483,062	137,081	122,063	1,566,001
8	RECEIPTS/REVENUES	Acct #					0
9	LOCAL SOURCES	1000					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					0
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures						
23	OTHER SOURCES/USES OF FUNDS						0
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
	ESTIMATED ENDING FUND BALANCE		823,795	483,062	137,081	122,063	1,566,001

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

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**Lisbon CCSD 90      24047090004**

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

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

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

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:



**Spending Plan Completion Table**

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

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding), or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 (Low-Income Funds)	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H100.
Part 3, Q1 (English Learner Funds)	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 (Spec. Ed. Funds)	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.



**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)**  
(For Local Use Only)

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

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

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

School District Name: **Lisbon CCSD 90**  
RCDT Number: **24047090004**

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

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024		
		(10)	(20)	(80)	(10)	(20)	(80)
		Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	85,093		85,093	87,550	0	87,550
2. Special Area Administration Services	2330			0	0	0	0
3. Other Support Services - School Administration	2490			0	0	0	0
4. Direction of Business Support Services	2510		31,255	31,255	0	33,586	33,586
5. Internal Services	2570			0	0	0	0
6. Direction of Central Support Services	2610			0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		85,093	31,255	116,348	87,550	33,586	121,136
<b>9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023</b>							<b>4%</b>

	A	B	M	N	O	P	Q
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2025-2026				
	24047090004						
4	District Number						
5	Lisbon CCSD 90						
	District Name	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	823,795	483,062	137,081	122,063	1,566,001	
8	RECEIPTS/REVENUES	Acct #					0
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					0
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures						
23	OTHER SOURCES/USES OF FUNDS						0
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		823,795	483,062	137,081	122,063	1,566,001
	ESTIMATED ENDING FUND BALANCE						

## Reference Description:

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

Please fix errors below before submitting to ISBE.

Budget Item References	Message
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
Is Deficit Reduction Plan Required? (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)	
<b>2. Cover Page (Cover tab)</b>	OK
District Name must be selected from drop-down. (Cell H13)	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.	
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
Estimated Beginning Fund Balance July, 1 2023 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 2023 (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 30 & 20, Acct 8800 - Cells C73:D76).	OK
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</b>	OK
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)	
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	OK
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)	
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	OK
Amounts must be input for revenue.	
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	OK
Amounts must be input for expenditures.	
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>10. EBF Spending Plan</b>	OK
All required questions have been answered.	

End of Balancing