

Due to ISBE on Wednesday, October 15, 2025
SD/JA25

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

**Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2025**

School District
 Joint Agreement

<p>School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i></p>		<p>Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p>Certified Public Accountant Infor</p>	
<p>School District/Joint Agreement Number: 34049109002</p>				<p>Name of Auditing Firm: Lauterbach & Amen, LLP</p>	
<p>County Name: Lake County</p>				<p>Name of Audit Manager: Don Shaw</p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Deerfield SD 109</p>		<p>School District Lookup Tool School District Directory</p>		<p>Address: 668 N. River Road</p>	
<p>Address: 517 Deerfield Rd</p>		<p>Filing Status:</p> <p>Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions</p>		<p>City: State: Naperville IL</p>	
<p>City: Deerfield</p>				<p>Phone Number: Fax Number: (630) 393-1483 (630) 393-2516</p>	
<p>Email Address: ifilippi@dps109.org</p>				<p>IL License Number (9 digit): Expiration Date: 065.037815 9/30/2027</p>	
<p>Zip Code: 60015</p>				<p>Email Address: dshaw@lauterbachamen.com</p>	
<p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified</p>		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-7970 or fsm@isbe.net</p>		<p>ISBE Use Only</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director</p>		<p>ISBE Use Only</p>		<p>ISBE Use Only</p>	
<p>District Superintendent/Administrator Name (Type or Print): Michael Simeck</p>		<p>Name of Township:</p>		<p>ROE / ISC Number and Name:</p>	
<p>Email Address: msimeck@dps109.org</p>		<p>Township Treasurer Name:</p>		<p>Regional Superintendent/Cook ISC Executive Director Name:</p>	
<p>Telephone: Fax Number: (847) 945-1844</p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Signature & Date: <i>Michael V. Simeck 11/25/20</i></p>		<p>Telephone: Fax Number:</p>		<p>Telephone: Fax Number:</p>	

ISBE Form SD50-35/JA50-60 (07/25-version1)

34-049-1090-02_AFR25 Deerfield SD 109

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc. For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
 - Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Qualifications of Auditing Firm**
 - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code [105 ILCS 5/1A-8]*.

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]*.
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to *Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]*.
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/06 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

- School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Lauterbach & Amen, LLP
 Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

	Tax Year 2024	Equalized Assessed Valuation (EAV):	1,840,762,479		
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.029341	0.003594	0.000742	0.033680	0.000000

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenses	Excess/ (Deficiency)	Fund Balance
66,635,056	60,408,793	6,226,263	22,370,816

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
0	0	0	0	0
Other	Total			
0	0			

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	127,012,611
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	15,310,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

.....

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Deerfield SD 109
District Code: 34049109002
County Name: Lake County

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	22,370,816.00	0.336	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	66,635,056.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	60,408,793.00	0.907	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	66,635,056.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	59,348,673.00	353.68	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	167,802.20		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	52,697,348.25		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		15,310,000.00	87.94	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		127,012,611.05		Value	0.40
				Total Profile Score:	4.00 *

Estimated 2026 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement Fund	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Agency Fund	Account Groups		
												General Fixed Assets	General Long-Term Debt	
CURRENT ASSETS (100)														
Cash (Accounts 111 through 115) ¹		50,837,235	6,746,788	889,008	1,764,650	713,834	17,368,029							
Investments	120	0	0	0	0	0	0							
Taxes Receivable	130	27,349,732	3,277,112	691,987	676,497	538,094	265,463							
Interfund Receivables	140	0	0	0	0	0	0							
Intergovernmental Accounts Receivable	150	0	0	0	0	0	0							
Other Receivables	160	125,613	1,731	0	0	90,227	0							
Inventory	170	0	0	0	0	0	0							
Prepaid Items	180	1,079,462	0	0	0	0	0							
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0							
Total Current Assets		79,392,042	10,025,631	1,580,995	2,441,147	1,342,155	17,633,492	0	0	0	0			
CAPITAL ASSETS (200)														
Works of Art & Historical Treasures	210												0	
Land	220												127,188	
Building & Building Improvements	230												41,108,749	
Site Improvements & Infrastructure	240												2,612,032	
Capitalized Equipment	250												5,136,504	
Construction in Progress	260												775,234	
Amount Available in Debt Service Funds	340													
Amount to be Provided for Payment on Long-Term Debt	350													15,310,000
Total Capital Assets													49,759,707	15,310,000
CURRENT LIABILITIES (400)														
Interfund Payables	410	0	0	0	0	0	0							
Intergovernmental Accounts Payable	420	5,820,524	303,411	0	0	(3,192)	883,199							
Other Payables	430	0	0	0	0	0	535,956							
Contracts Payable	440	0	0	0	0	0	0							
Loans Payable	460	0	0	0	0	0	0							
Salaries & Benefits Payable	470	0	0	0	0	0	0							
Payroll Deductions & Withholdings	480	150,670	0	0	13,147	0	0							
Deferred Revenues & Other Current Liabilities	490	55,217,591	6,616,852	1,397,084	1,365,809	1,086,381	0							
Due to Activity Fund Organizations	493	0	0	0	0	0	0							
Total Current Liabilities		61,188,785	6,920,263	1,397,084	1,378,956	1,083,189	1,419,155	0	0	0	0			
LONG-TERM LIABILITIES (500)														
Long-Term Debt Payable (General Obligation, Revenue, Other)	511													15,310,000
Total Long-Term Liabilities														15,310,000
Reserved Fund Balance	714	1,079,462	3,105,368	183,911	1,062,191	258,966	16,214,337							
Unreserved Fund Balance	730	17,123,795	0	0	0	0	0							
Investment in General Fixed Assets													49,759,707	
Total Liabilities and Fund Balance		79,392,042	10,025,631	1,580,995	2,441,147	1,342,155	17,633,492	0	0	0	0		49,759,707	15,310,000
ASSETS /LIABILITIES for Student Activity Funds														
CURRENT ASSETS (100) for Student Activity Funds														
Student Activity Fund Cash and Investments	126	243,384												
Total Student Activity Current Assets For Student Activity Funds		243,384												
CURRENT LIABILITIES (400) For Student Activity Funds														
Total Current Liabilities For Student Activity Funds		0												
Reserved Student Activity Fund Balance For Student Activity Funds	715	243,384												
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		243,384												
Total ASSETS /LIABILITIES District with Student Activity Funds														
Total Current Assets District with Student Activity Funds		79,635,426	10,025,631	1,580,995	2,441,147	1,342,155	17,633,492	0	0	0	0			
Total Capital Assets District with Student Activity Funds													49,759,707	15,310,000
CURRENT LIABILITIES (400) District with Student Activity Funds														
Total Current Liabilities District with Student Activity Funds		61,188,785	6,920,263	1,397,084	1,378,956	1,083,189	1,419,155	0	0	0	0			
LONG-TERM LIABILITIES (500) District with Student Activity Funds														
Total Long-Term Liabilities District with Student Activity Funds														15,310,000
Reserved Fund Balance District with Student Activity Funds	714	1,322,846	3,105,368	183,911	1,062,191	258,966	16,214,337	0	0	0	0			
Unreserved Fund Balance District with Student Activity Funds	730	17,123,795	0	0	0	0	0	0	0	0	0			
Investment in General Fixed Assets District with Student Activity Funds													49,759,707	
Total Liabilities and Fund Balance District with Student Activity Funds		79,635,426	10,025,631	1,580,995	2,441,147	1,342,155	17,633,492	0	0	0	0		49,759,707	15,310,000

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	56,283,247	6,933,675	1,406,030	2,048,092	1,150,210	972,287	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	49,800	0	0	402,688	0	1,883,877	0	0	0
FEDERAL SOURCES	4000	917,554	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		57,250,601	6,933,675	1,406,030	2,450,780	1,150,210	2,856,164	0	0	0
Receipts/Revenues for "On Behalf" Payments ²	3998	16,371,100								
Total Receipts/Revenues		73,621,701	6,933,675	1,406,030	2,450,780	1,150,210	2,856,164	0	0	0
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	32,896,064				672,604			0	
Support Services	2000	18,209,389	6,085,371		2,151,594	546,229	3,866,164		0	0
Community Services	3000	268,460	0		0	36,578			0	
Payments to Other Districts & Governmental Units	4000	797,915	0	0	0	0	0		0	0
Debt Service	5000	0	0	1,668,823	0	0			0	0
Total Direct Disbursements/Expenditures		52,171,828	6,085,371	1,668,823	2,151,594	1,255,411	3,866,164		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	16,371,100	0	0	0	0	0		0	0
Total Disbursements/Expenditures		68,542,928	6,085,371	1,668,823	2,151,594	1,255,411	3,866,164		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		5,078,773	848,304	(262,793)	299,186	(105,201)	(1,010,000)	0	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130		4,500,000							
Transfer of Interest	7140						4,500,000			
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on Leases ¹³	7400			0						
Transfer to Debt Service to Pay Interest on Leases ¹³	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990			250,000						
Total Other Sources of Funds		0	4,500,000	250,000	0	0	4,500,000	0	0	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
Transfer of Working Cash Fund Interest ¹²	8120							0		
Transfer Among Funds	8130	4,500,000	0							
Transfer of Interest	8140	0	4,500,000							
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
Taxes Pledged to Pay Principal on Leases ¹³	8410									
Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420									
Other Revenues Pledged to Pay Principal on Leases ¹³	8430									

Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440										
Taxes Pledged to Pay Interest on Leases ¹³	8510										
Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520										
Other Revenues Pledged to Pay Interest on Leases ¹³	8530										
Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540										
Taxes Pledged to Pay Principal on Revenue Bonds	8610										
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
Taxes Pledged to Pay Interest on Revenue Bonds	8710										
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
Taxes Transferred to Pay for Capital Projects	8810										
Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
Other Revenues Pledged to Pay for Capital Projects	8830										
Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
Other Uses Not Classified Elsewhere	8990	250,000									
Total Other Uses of Funds		4,750,000	4,500,000	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(4,750,000)	0	250,000	0	0	4,500,000	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		328,773	848,304	(12,793)	299,186	(105,201)	3,490,000	0	0	0	0
Fund Balances without Student Activity Funds - July 1, 2024		17,874,484	2,257,064	196,704	763,005	364,167	12,724,337	0	0	0	0
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)											
Fund Balances without Student Activity Funds - June 30, 2025		18,203,257	3,105,368	183,911	1,062,191	258,966	16,214,337	0	0	0	0
Student Activity Fund Balance - July 1, 2024		146,984									
RECEIPTS/REVENUES - Student Activity Funds											
Total Student Activity Direct Receipts/Revenues	1799	495,336									
DISBURSEMENTS/EXPENDITURES - Students Activity Funds											
Total Student Activity Disbursements/Expenditures	1999	398,936									
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³											
Student Activity Fund Balance - June 30, 2025		243,384									
RECEIPTS/REVENUES (with Student Activity Funds)											
LOCAL SOURCES	1000	56,778,583	6,933,675	1,406,030	2,048,092	1,150,210	972,287	0	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
STATE SOURCES	3000	49,800	0	0	402,688	0	1,883,877	0	0	0	0
FEDERAL SOURCES	4000	917,554	0	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		57,745,937	6,933,675	1,406,030	2,450,780	1,150,210	2,856,164	0	0	0	0
Receipts/Revenues for "On Behalf" Payments ⁴	3998	16,371,100	0	0	0	0	0				
Total Receipts/Revenues		74,117,037	6,933,675	1,406,030	2,450,780	1,150,210	2,856,164	0	0	0	0
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)											
Instruction	1000	33,295,000				672,604				0	
Support Services	2000	18,209,389	6,085,371		2,151,594	546,229	3,866,164			0	0
Community Services	3000	268,460	0		0	36,578					
Payments to Other Districts & Governmental Units	4000	797,915	0	0	0	0	0			0	0
Debt Service	5000	0	0	1,668,823	0	0				0	0
Total Direct Disbursements/Expenditures		52,570,764	6,085,371	1,668,823	2,151,594	1,255,411	3,866,164			0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	16,371,100	0	0	0	0	0			0	0
Total Disbursements/Expenditures		68,941,864	6,085,371	1,668,823	2,151,594	1,255,411	3,866,164			0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		5,175,173	848,304	(262,793)	299,186	(105,201)	(1,010,000)	0	0	0	0
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)											
OTHER SOURCES OF FUNDS (7000)											
Total Other Sources of Funds		0	4,500,000	250,000	0	0	4,500,000	0	0	0	0
OTHER USES OF FUNDS (8000)											
Total Other Uses of Funds		4,750,000	4,500,000	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(4,750,000)	0	250,000	0	0	4,500,000	0	0	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2025		18,446,641	3,105,368	183,911	1,062,191	258,966	16,214,337	0	0	0	0

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Postal	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) ⁷		51,305,548	6,290,247	1,342,001	1,838,778	415,421	223,875			
Leasing Purposes Levy ⁸	1130									
Special Education Purposes Levy	1140	1,148,346								
FICA/Medicare Only Purposes Levies	1150					617,412				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		52,453,894	6,290,247	1,342,001	1,838,778	1,032,833	223,875	0	0	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230					100,000	624,721			
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		0	0	0	0	100,000	624,721	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (In State)	1311	355,340								
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		355,340								
TRANSPORTATION FEES	1400									
Regular - Transp Fees from Pupils or Parents (In State)	1411				97,712					
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									

Adult - Transp Fees from Other Sources (Out of State)	1454										
Total Transportation Fees					97,712						
EARNINGS ON INVESTMENTS	1500										
Interest on Investments	1510	2,631,028	315,771	64,029	111,602	17,377	119,867				
Gain or Loss on Sale of Investments	1520										
Unrealized Gain or Loss on Investments	1530										
Total Earnings on Investments		2,631,028	315,771	64,029	111,602	17,377	119,867	0	0	0	
FOOD SERVICE	1600										
Sales to Pupils - Lunch	1611										
Sales to Pupils - Breakfast	1612										
Sales to Pupils - A la Carte	1613										
Sales to Pupils - Other (Describe & Itemize)	1614										
Sales to Adults	1620										
Other Food Service (Describe & Itemize)	1690										
Total Food Service		0									
DISTRICT/SCHOOL ACTIVITY INCOME	1700										
Admissions - Athletic	1711										
Admissions - Other (Describe & Itemize)	1719										
Fees	1720	114,357									
Book Store Sales	1730										
Other District/School Activity Revenue (Describe & Itemize)	1790										
Student Activity Funds Revenues	1799	495,336									
Total District/School Activity Income (without Student Activity Funds)		114,357	0								
Total District/School Activity Income (with Student Activity Funds)		609,693									
TEXTBOOK INCOME	1800										
Rentals - Regular Textbooks	1811	429,710									
Rentals - Summer School Textbooks	1812										
Rentals - Adult/Continuing Education Textbooks	1813										
Rentals - Other (Describe & Itemize)	1819										
Sales - Regular Textbooks	1821										
Sales - Summer School Textbooks	1822										
Sales - Adult/Continuing Education Textbooks	1823										
Sales - Other (Describe & Itemize)	1829										
Other (Describe & Itemize)	1890										
Total Textbook Income		429,710									
OTHER REVENUE FROM LOCAL SOURCES	1900										
Rentals	1910		42,047								
Contributions and Donations from Private Sources	1920										
Impact Fees from Municipal or County Governments	1930										
Services Provided Other Districts	1940										
Refund of Prior Years' Expenditures	1950	81,186	31								
Payments of Surplus Moneys from TIF Districts	1960	0									
Drivers' Education Fees	1970	0									
Proceeds from Vendors' Contracts	1980	0									
School Facility Occupation Tax Proceeds	1983	0									
Payment from Other Districts	1991	0									
Sale of Vocational Projects	1992	26,401									
Other Local Fees (Describe & Itemize)	1993	0									
Other Local Revenues (Describe & Itemize)	1999	191,331	285,579	0	0	0	3,824				
Total Other Revenue from Local Sources		298,918	327,657	0	0	0	3,824	0	0	0	
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	56,283,247	6,933,675	1,406,030	2,048,092	1,150,210	972,287	0	0	0	
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	56,778,583									
FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)											
Flow-through Revenue from State Sources	2100										
Flow-through Revenue from Federal Sources	2200										
Other Flow-Through (Describe & Itemize)	2300										
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0			0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
UNRESTRICTED GRANTS-IN-AID (3001-3099)											
Evidence Based Funding Formula (Section 18-8.15)	3001						1,833,877				

Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		0	0	0	0	0	1,833,877	0	0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	31,009								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	16,455								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		47,464	0			0				
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360									
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500					108,813				
Transportation - Special Education	3510					293,875				
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0			402,688	0			
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780	2,336								
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999						50,000			
Total Restricted Grants-In-Aid		49,800	0	0	0	402,688	0	50,000	0	0
Total Receipts from State Sources	3000	49,800	0	0	0	402,688	0	1,883,877	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									

Build America Bond Tax Credits	4868										
Build America Bond Interest Reimbursement	4869										
ARRA - General State Aid - Other Govt Services Stabilization	4870										
Other ARRA Funds - II	4871										
Other ARRA Funds - III	4872										
Other ARRA Funds - IV	4873										
Other ARRA Funds - V	4874										
ARRA - Early Childhood	4875										
Other ARRA Funds VII	4876										
Other ARRA Funds VIII	4877										
Other ARRA Funds IX	4878										
Other ARRA Funds X	4879										
Other ARRA Funds Ed Job Fund Program	4880										
Total Stimulus Programs		0	0	0	0	0	0	0	0	0	0
Race to the Top Program	4901										
Race to the Top - Preschool Expansion Grant	4902										
Title III - Immigrant Education Program (IEP)	4905										
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909										
McKinney Education for Homeless Children	4920										
Title II - Eisenhower Professional Development Formula	4930										
Title II - Teacher Quality	4932	45,930									
Title II - Part A - Supporting Effective Instruction - State Grants	4935	0									
Federal Charter Schools	4960	0									
State Assessment Grants	4981	0									
Grant for State Assessments and Related Activities	4982	0									
Medicaid Matching Funds - Administrative Outreach	4991	0									
Medicaid Matching Funds - Fee-for-Service Program	4992	0									
Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	4,284									
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		917,554	0	0	0	0	0	0	0	0	0
Total Receipts/Revenues from Federal Sources	4000	917,554	0	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		57,250,601	6,933,675	1,406,030	2,450,780	1,150,210	2,856,164	0	0	0	0
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		57,745,937	6,933,675	1,406,030	2,450,780	1,150,210	2,856,164	0	0	0	0

Description (Enter Whole Dollars)	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	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	18,248,536	3,830,227	193,972	355,480	0	0	1,150	0	22,629,365	22,660,551
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
Special Education Programs (Functions 1200-1220)	1200	6,698,516	1,825,961	117,488	35,778	18,030	47,381	0	0	8,743,154	9,373,669
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	0	0	17,130	17,211	0	0	0	0	34,341	0
Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
Interscholastic Programs	1500	658,290	8,320	19,008	3,236	0	0	0	0	688,854	586,727
Summer School Programs	1600	171,910	1,342	0	10	0	0	0	0	173,262	157,500
Gifted Programs	1650	535,041	92,047	0	0	0	0	0	0	627,088	628,095
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912									0	0
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0	0
Gifted Programs - Private Tuition	1920									0	0
Bilingual Programs - Private Tuition	1921									0	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
Student Activity Fund Expenditures	1999						398,936			398,936	0
Total Instruction ¹⁰ (without Student Activity Funds)	1000	26,312,293	5,757,897	347,598	411,715	18,030	47,381	1,150	0	32,896,064	33,406,542
Total Instruction ¹⁰ (with Student Activity Funds)	1000	26,312,293	5,757,897	347,598	411,715	18,030	446,317	1,150	0	33,295,000	33,406,542
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	680,998	118,216	432	0	0	0	0	0	799,646	787,468
Guidance Services	2120	617,148	142,621	11,250	0	0	0	0	0	771,019	765,495
Health Services	2130	418,800	89,858	164,802	7,471	0	0	0	0	680,931	596,622
Psychological Services	2140	246,417	48,341	11,385	9,100	0	0	0	0	315,243	398,195
Speech Pathology & Audiology Services	2150	1,309,253	211,377	13,519	3,238	0	0	0	0	1,537,387	1,505,230
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
Total Support Services - Pupils	2100	3,272,616	610,413	201,388	19,809	0	0	0	0	4,104,226	4,053,010
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	1,707,308	217,769	1,100,371	4,172	0	0	0	0	3,029,620	3,336,284
Educational Media Services	2220	783,776	193,269	2,395	197,465	0	0	3,356	0	1,180,261	1,316,564
Assessment & Testing	2230	502,709	134,550	39,994	0	0	0	0	0	677,253	683,088
Total Support Services - Instructional Staff	2200	2,993,793	545,588	1,142,760	201,637	0	0	3,356	0	4,887,134	5,335,936
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	0	0	1,051,750	26,733	0	0	0	0	1,078,483	1,162,350
Executive Administration Services	2320	1,067,612	225,642	187,838	21,670	0	0	0	0	1,502,762	1,479,350
Special Area Administration Services	2330	0	0	51,262	761	0	0	2,652	0	54,675	49,500
Tort Immunity Services	2361, 2362	0	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	1,067,612	225,642	1,290,850	49,164	0	0	2,652	0	2,635,920	2,691,200
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	2,107,814	689,478	23,978	8,952	0	0	1,907	0	2,832,129	2,554,697
Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	2,107,814	689,478	23,978	8,952	0	0	1,907	0	2,832,129	2,554,697

SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	587,845	121,152	27,350	8,770	0	0	1,305	0	746,422	746,122
Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
Food Services	2560	482,930	1,192	0	177,815	0	0	0	0	661,937	601,621
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	1,070,775	122,344	27,350	186,585	0	0	1,305	0	1,408,359	1,347,743
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	1,037,909	323,275	960,116	0	0	0	2,321,300	2,461,301
Staff Services	2640	0	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	16,867	0	0	0	0	0	16,867	23,000
Total Support Services - Central	2600	0	0	1,054,776	323,275	960,116	0	0	0	2,338,167	2,484,301
Other Support Services (Describe & Itemize)	2900	3,132	24	0	298	0	0	0	0	3,454	1,000
Total Support Services	2000	10,515,742	2,193,489	3,741,102	789,720	960,116	0	9,220	0	18,209,389	18,467,887
COMMUNITY SERVICES (ED)	3000	223,301	40,757	2,502	1,900	0	0	0	0	268,460	233,871
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			740						740	
Payments for Special Education Programs	4120			195,926			601,249			797,175	754,500
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt Units (In-State)	4100			196,666			601,249			797,915	754,500
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units	4290									0	
Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers	4390									0	
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400									0	
Total Payments to Other Govt Units	4000			196,666			601,249			797,915	754,500
DEBT SERVICES (ED)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt	5150									0	
Total Interest on Short-Term Debt	5100									0	0
Debt Services - Interest on Long-Term Debt	5200									0	0
Total Debt Services	5000									0	0
PROVISIONS FOR CONTINGENCIES (ED)											
6000											
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		37,051,336	7,992,143	4,287,868	1,203,335	978,146	648,630	10,370	0	52,171,828	52,862,800
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		37,051,336	7,992,143	4,287,868	1,203,335	978,146	1,047,566	10,370	0	52,570,764	52,862,800
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										5,078,773	

Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										5,175,173	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	
Operation & Maintenance of Plant Services	2540	745,089	101,037	3,682,182	1,085,109	379,021	0	92,933	0	6,085,371	6,656,770
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	
Food Services	2560									0	
Total Support Services - Business	2500	745,089	101,037	3,682,182	1,085,109	379,021	0	92,933	0	6,085,371	6,656,770
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	745,089	101,037	3,682,182	1,085,109	379,021	0	92,933	0	6,085,371	6,656,770
COMMUNITY SERVICES (O&M)											
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT											
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)											
Total Direct Disbursements/Expenditures		745,089	101,037	3,682,182	1,085,109	379,021	0	92,933	0	6,085,371	6,656,770
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										848,304	

30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4000										
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)											
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
Total Debt Services	5000						538,823			538,823	540,248
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹											
Total Debt Services	5300						1,130,000			1,130,000	1,130,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	

Total Debt Services	5000			0			1,668,823			1,668,823	1,670,248
PROVISION FOR CONTINGENCIES (DS)	6000										
Total Disbursements/ Expenditures				0			1,668,823			1,668,823	1,670,248
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(262,793)	

40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	80,103	9,836	2,061,655						2,151,594	2,483,594
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	80,103	9,836	2,061,655	0	0	0	0	0	2,151,594	2,483,594
COMMUNITY SERVICES (TR)											
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)											
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)											
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹											
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
Total Debt Services	5000						0			0	0
PROVISION FOR CONTINGENCIES (TR)											
Total Disbursements/ Expenditures	6000	80,103	9,836	2,061,655	0	0	0	0	0	2,151,594	2,483,594
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										299,186	

50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)											
Regular Programs	1100		269,953							269,953	242,083
Pre-K Programs	1125		0							0	0
Special Education Programs (Functions 1200-1220)	1200		364,083							364,083	394,443
Special Education Programs - Pre-K	1225		0							0	0
Remedial and Supplemental Programs - K-12	1250		0							0	0
Remedial and Supplemental Programs - Pre-K	1275		0							0	0
Adult/Continuing Education Programs	1300		0							0	0
CTE Programs	1400		0							0	0
Interscholastic Programs	1500		21,508							21,508	0
Summer School Programs	1600		9,634							9,634	0
Gifted Programs	1650		7,426							7,426	8,630
Driver's Education Programs	1700									0	0
Bilingual Programs	1800									0	
Truants' Alternative & Optional Programs	1900									0	
Total Instruction	1000		672,604							672,604	645,156
SUPPORT SERVICES (MR/SS)											
2000											

SUPPORT SERVICES - PUPILS									
Attendance & Social Work Services	2110		9,185					9,185	9,548
Guidance Services	2120		8,571					8,571	8,604
Health Services	2130		45,622					45,622	48,623
Psychological Services	2140		3,454					3,454	4,343
Speech Pathology & Audiology Services	2150		18,107					18,107	18,891
Other Support Services - Pupils (Describe & Itemize)	2190							0	
Total Support Services - Pupils	2100		84,939					84,939	90,009
SUPPORT SERVICES - INSTRUCTIONAL STAFF									
Improvement of Instruction Services	2210		23,994					23,994	21,703
Educational Media Services	2220		38,037					38,037	43,221
Assessment & Testing	2230		30,862					30,862	34,340
Total Support Services - Instructional Staff	2200		92,893					92,893	99,264
SUPPORT SERVICES - GENERAL ADMINISTRATION									
Board of Education Services	2310		0					0	
Executive Administration Services	2320		52,712					52,712	62,950
Special Area Administration Services	2330		0					0	
Claims Paid from Self Insurance Fund	2361							0	
Risk Management and Claims Services Payments	2365							0	
Total Support Services - General Administration	2300		52,712					52,712	62,950
SUPPORT SERVICES - SCHOOL ADMINISTRATION									
Office of the Principal Services	2410		109,871					109,871	115,198
Other Support Services - School Administration (Describe & Itemize)	2490							0	
Total Support Services - School Administration	2400		109,871					109,871	115,198
SUPPORT SERVICES - BUSINESS									
Direction of Business Support Services	2510		55,327					55,327	54,368
Fiscal Services	2520		0					0	0
Facilities Acquisition & Construction Services	2530		0					0	0
Operation & Maintenance of Plant Services	2540		104,766					104,766	271,555
Pupil Transportation Services	2550		10,415					10,415	5,898
Food Services	2560		35,089					35,089	
Internal Services	2570							0	
Total Support Services - Business	2500		205,597					205,597	331,821
SUPPORT SERVICES - CENTRAL									
Direction of Central Support Services	2610							0	
Planning, Research, Development, & Evaluation Services	2620							0	
Information Services	2630							0	
Staff Services	2640							0	
Data Processing Services	2660							0	
Total Support Services - Central	2600		0					0	0
Other Support Services (Describe & Itemize)	2900		217					217	
Total Support Services	2000		546,229					546,229	699,242
COMMUNITY SERVICES (MR/SS)	3000		36,578					36,578	25,702
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000								
Payments for Regular Programs	4110							0	
Payments for Special Education Programs	4120							0	
Payments for CTE Programs	4140							0	
Total Payments to Other Govt Units	4000		0					0	0
DEBT SERVICES (MR/SS)	5000								
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
Tax Anticipation Warrants	5110							0	
Tax Anticipation Notes	5120							0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130							0	
State Aid Anticipation Certificates	5140							0	
Other (Describe & Itemize)	5150							0	
Total Debt Services - Interest	5000							0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000								
Total Disbursements/Expenditures			1,255,411					1,255,411	1,370,100
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures								(105,201)	

60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530	0	0	0	0	3,866,164	0	0	0	3,866,164	5,159,912
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	3,866,164	0	0	0	3,866,164	5,159,912
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
Total Disbursements/Expenditures		0	0	0	0	3,866,164	0	0	0	3,866,164	5,159,912
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,010,000)	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
INSTRUCTION (TF)	1000										
Regular Programs	1100									0	
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200 - 1220)	1200									0	
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500									0	
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs Private Tuition	1911									0	
Special Education Programs K-12 Private Tuition	1912									0	
Special Education Programs Pre-K Tuition	1913									0	
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
Adult/Continuing Education Programs Private Tuition	1916									0	
CTE Programs Private Tuition	1917									0	
Interscholastic Programs Private Tuition	1918									0	
Summer School Programs Private Tuition	1919									0	
Gifted Programs Private Tuition	1920									0	
Bilingual Programs Private Tuition	1921									0	
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES (TF)	2000										
Support Services - Pupil											
Attendance & Social Work Services	2110									0	
Guidance Services	2120									0	
Health Services	2130									0	
Psychological Services	2140									0	
Speech Pathology & Audiology Services	2150									0	
Other Support Services - Pupils (Describe & Itemize)	2190									0	
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
Support Services - Instructional Staff											
Improvement of Instruction Services	2210									0	

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
			(Column B - C)		(Column E - C)
Educational	51,305,548	26,712,299	24,593,249	54,009,701	27,297,402
Operations & Maintenance	6,290,247	3,272,316	3,017,931	6,616,309	3,343,993
Debt Services **	1,342,001	690,974	651,027	1,397,084	706,110
Transportation	1,838,778	675,506	1,163,272	1,365,809	690,303
Municipal Retirement	415,421	216,113	199,308	436,960	220,847
Capital Improvements	223,875	265,075	(41,200)	535,956	270,881
Working Cash	0		0		0
Tort Immunity	0		0		0
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	1,148,346	597,402	550,944	1,207,890	610,488
Area Vocational Construction	0		0		0
Social Security/Medicare Only	617,412	321,193	296,219	649,421	328,228
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	63,181,628	32,750,878	30,430,750	66,219,130	33,468,252

* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	Other Revenues ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2024						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0	1,148,346			
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	-	0				
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		0	1,148,346	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	0				
DEBT SERVICE:						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize)	-					
Total Disbursements		0	0	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2025		0	1,148,346	0	0	0
Reserved Cash Balance	714					
Unreserved Cash Balance	730	0	1,148,346	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES^a

Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?
 If yes, list in the aggregate the following:

Total Claims Payments:	0
Total Reserve Remaining:	0

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	0
Unemployment Insurance Act	0
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	0
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	0
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	0
Total	0
G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK

^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

^b 55 ILCS 5/5-1006.7

CARES, CRRSA, and ARP SCHEDULE - FY 2025

Click below for schedule instructions:

Please read schedule instructions before completing.

[SCHEDULE INSTRUCTIONS](#)

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025

X

Yes

No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A	Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.									
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Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT,)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4,	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG,	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

Revenue Section B	Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.									
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Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations &	(30) Debt Services	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT,)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4,	4998	4,284									4,284
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG,	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for	4998										0
Total Revenue Section B		4,284	0		0	0	0			0	4,284

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

Total Other Federal Revenue (Section A plus Section B)	4998	4,284	0		0	0	0			0	4,284
Total Other Federal Revenue from Revenue Tab	4998	4,284	0		0	0	0			0	4,284
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:		DISBURSEMENTS								
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0	0
Expenditure Section B:		DISBURSEMENTS								
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0	0
Expenditure Section C:		DISBURSEMENTS								
GEER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000								0	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0			0		0	
Expenditure Section D:		DISBURSEMENTS								
GEER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0			0			0
Expenditure Section E:		DISBURSEMENTS								
ESSER III EXPENDITURES (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000	3,784	500							4,284
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0			0			0
Expenditure Section F:		DISBURSEMENTS								
CRRSA Child Nutrition (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000								0	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0	
Expenditure Section G:		-----DISBURSEMENTS-----								
ARP Child Nutrition (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0	0
Expenditure Section H:		-----DISBURSEMENTS-----								
ARP IDEA (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0	0	0	0	0	0	0
Expenditure Section I:		-----DISBURSEMENTS-----								
ARP Homeless I (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0			0			0
Expenditure Section I:		-----DISBURSEMENTS-----								
CURES (Coronavirus State and Local Fiscal Recovery Funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0			0			0
Expenditure Section K:		-----DISBURSEMENTS-----								
Other CARES Act Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	Total	0	0	0			0			0
Expenditure Section I:		-----DISBURSEMENTS-----								
Other CRRSA Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)		1000							0			
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)		2000							0			
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT		Total	0	0	0		0		0			
Expenditure Section M:			-----DISBURSEMENTS-----									
Other ARP Expenditures (not accounted for above)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below												
INSTRUCTION Total Expenditures	1000										0	
SUPPORT SERVICES Total Expenditures	2000										0	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
Facilities Acquisition and Construction Services (Total)	2530										0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
FOOD SERVICES (Total)	2560										0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)		1000									0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)		2000									0	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT		Total	0	0	0			0			0	
Expenditure Section N:			-----DISBURSEMENTS-----									
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total Expenditures	
INSTRUCTION	1000	0	0	0	0	0	0	0	0	0	0	
SUPPORT SERVICES	2000	3,784	500	0	0	0	0	0	0	0	4,284	
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0	0	0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0	0	0	
FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES											Functions 1000 & 2000 total	4,284
Expenditure Section O:			-----DISBURSEMENTS-----									
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT		Total	0	0	0			0			0	

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumulated Depreciation Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	127,188			127,188						127,188
Depreciable Land	222				0	50				0	0
Buildings	230										
Permanent Buildings	231	75,964,906	4,544,203		80,509,109	50	36,735,044	2,665,316		39,400,360	41,108,749
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	6,575,683	74,120		6,649,803	20	3,811,364	226,407		4,037,771	2,612,032
Capitalized Equipment	250										
10 Yr Schedule	251	14,937,289	172,096	2,614,404	12,494,981	10	9,099,460	873,421	2,614,404	7,358,477	5,136,504
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260	629,760	775,234	629,760	775,234	-					775,234
Total Capital Assets	200	98,234,826	5,565,653	3,244,164	100,556,315		49,645,868	3,765,144	2,614,404	50,796,608	49,759,707
Non-Capitalized Equipment	700				103,303	10		10,330			
Allowable Depreciation								3,775,474			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)

This schedule is completed for school districts only.

Fund	Sheet_Row	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 52,171,828
O&M	Expenditures 16-24, L155	Total Expenditures	6,085,371
DS	Expenditures 16-24, L178	Total Expenditures	1,668,823
TR	Expenditures 16-24, L214	Total Expenditures	2,151,594
MR/SS	Expenditures 16-24, L292	Total Expenditures	1,255,411
TORT	Expenditures 16-24, L429	Total Expenditures	0
			Total Expenditures \$ 63,333,027
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	0
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	173,262
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	268,460
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	797,915
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	978,146
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	10,370
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	379,021
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	92,933
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Pavments of Prindopal on Long-Term Debt	1,130,000
TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	9,634
MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services	36,578
MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs	0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs	0
Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition	0
Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services	0
Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L429, Col G	- Capital Outlay	0
Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 3,876,319
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			59,456,708
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			2,537.79
Estimated OEPP (Line 97 divided by Line 98)			\$ 23,428.54

PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 97,712
TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600 Total Food Service	0

ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	114,357
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	429,710
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals	42,047
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	47,464
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	0
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	402,688
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	2,336
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C,G,J	3999	Other Restricted Revenue from State Sources	0
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	11,009
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	85,199
ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV	695
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	707,064
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	34,403
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments	0
ED	Revenues 10-15, L256, Col C	4901	Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality	45,930
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	0
ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	0
ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4,284
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	1,142,758
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	217
			Total Deductions for PCTC Computation (Line 104 through Line 194)	\$ 3,167,873
			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)	56,288,835
			Total Depredation Allowance (from page 36, Line 18, Col I)	3,775,474
			Total Allowance for PCTC Computation (Line 197 plus Line 198)	60,064,310
			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025	2,537.79
			Total Estimated PCTC (Line 199 divided by Line 200) * \$	23,667.96

***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.**

****Go to the Evidence-Based Funding Distribution Calculation webpage.**

Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194

ESTIMATED INDIRECT COST RATE DATA

SECTION I
Financial Data To Assist Indirect Cost Rate Determination
 (Source document NUMBER of the Indirect Cost Rate is found in the "Expenditures" tab.)

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

Support Services - Direct Costs	
Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>	
Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).	
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

SECTION II
Estimated Indirect Cost Rate for Federal Programs

Function	Restricted Program		Unrestricted Program		
	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
Instruction	1000	33,549,488		33,549,488	
Support Services:					
Pupil	2100	4,189,165		4,189,165	
Instructional Staff	2200	4,976,671		4,976,671	
General Admin.	2300	2,685,980		2,685,980	
School Admin.	2400	2,940,093		2,940,093	
Business:					
Direction of Business Spt. Srv.	2510	800,444	800,444	0	
Fiscal Services	2520	0	0	0	
Oper. & Maint. Plant Services	2540		5,718,183	0	
Pupil Transportation	2550		2,162,009	2,162,009	
Food Services	2560		697,026	697,026	
Internal Services	2570	0	0	0	
Central:					
Direction of Central Spt. Srv.	2610		0	0	
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	
Information Services	2630		1,361,184	1,361,184	
Staff Services	2640	0	0	0	
Data Processing Services	2660	16,867	0	16,867	
Other:	2900		3,671	3,671	
Community Services	3000		305,038	305,038	
Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)		(5,185,162)		(5,185,162)	
Total		817,311	53,403,346	6,535,494	47,685,163
		Restricted Rate*		Unrestricted Rate*	
		Total Indirect Costs:	817,311	Total Indirect Costs:	6,535,494
		Total Direct Costs:	53,403,346	Total Direct Costs:	47,685,163
		= 1.53%		= 13.71%	

* These are estimated rates. Final rates, which include carry forward adjustments, will be calculated and published by ISBE.

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2025

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.

Deerfield SD 109
34049109002

34-049-1090-02_AFR25 Deerfield SD 109

<i>Check box if this schedule is not applicable.....</i> <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits	X	X	CBA's	Member of EC Benefit Coop (100+Sch Dist) for health/disability coverage
Energy Purchasing	X	X		Member of IUPC shared purchase of electric & natural gas
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance	X	X		Member of ESIC for liability, property, casualty insurance
Investment Pools	X	X		IIT< PMA, ISDLAF Investment pool, Joint banking services D113
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X		North Suburban Special Education District NSSED
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing	X	X	CBA's	Shared paper purchasing bid D113, 112, 106
Technology Services				
Transportation				
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

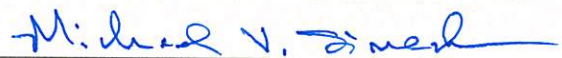
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Deerfield SD 109
 RCDT Number: 34049109002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,502,762		0	1,502,762	1,568,908			1,568,908
2. Special Area Administration Services	2330	54,675		0	54,675	49,500			49,500
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	746,422	0	0	746,422	775,695			775,695
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		2,303,859	0	0	2,303,859	2,394,103	0	0	2,394,103
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									4%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.



 Signature of Superintendent
 Michael Simeck

 Contact Name (for questions)

November 21, 2025

 Date
 847-945-1844

 Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

- The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17.
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M.
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ 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.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ 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).
- ¹² 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).
- ¹³ GASB Statement No. 87; all leases should be reflected on this line.

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within this tab. These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachment in IWAS and they will be inserted for you.

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)

Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only

(All AFR pages must

be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	57,250,601	6,933,675	2,450,780	0	66,635,056
Direct Expenditures	52,171,828	6,085,371	2,151,594		60,408,793
Difference	5,078,773	848,304	299,186	0	6,226,263
Fund Balance - June 30, 2025	18,203,257	3,105,368	1,062,191	0	22,370,816

Balanced - no deficit reduction plan is required.

FY 2025 Audit Checklist

RCDT: 34049109002
School District/Joint Agreement Name: Deerfield SD 109
Auditor Name: Don Shaw
License #: 065.037815 License Expiration Date (below): 9/30/27
34-049-1090-02_AFR25 Deerfield SD 109

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200 and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount (Exception: 9 Month ADA on PCTC OEPP Tab).

Balancing Schedule

Check this Section for Error Messages

*The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.*

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
3. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
4. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
5. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
7. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F64) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H64).	OK
8. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49.	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	OK
9. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0.	OK
10. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or explain why this is zero on the Itemization 44 tab.	OK
11. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0.	OK
19. Assets-Liab (C45, C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds.	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab.	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds.	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

Once an audit case is created in the ARRMS, the following steps must be taken by the grantee, in the Grantee Portal:

- 1) Step 1 - Audit Certification Form
- 2) Step 2 - Consolidated Year-End Financial Report (CYEFR)
- 3) Step 3 - CPA Information and Instructions
- 4) Step 4 - Audit Package Upload
- 5) Step 5 - Certification and Submission

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Audit Report Review Process Overview Manual](#)