

SCHOOL DISTRICT NO. 103
BOARD OF EDUCATION MEETING
April 23, 2024
6:00 PM

REGULAR MEETING CONSISTENT WITH THE REQUIREMENTS OF THE ILLINOIS REVISED STATUTES CHAPTER 102, PARAGRAPH 42.02 (OPEN MEETINGS ACT), NOTICES OF THIS MEETING HAVE BEEN POSTED. LOCATION OF THE MEETING IS CAFETERIA OF GEORGE WASHINGTON MIDDLE SCHOOL, 8101 OGDEN AVENUE, LYONS, ILLINOIS 60534, AT 6:00 PM.

A G E N D A

<u>I. Call to Order</u>	
<u>II. Pledge of Allegiance</u>	
<u>III. Roll Call</u>	
<u>IV. Superintendent's Report</u>	
A. Audit Presentation by Baker Tilly	3
<u>V. Closed Session</u>	
The Board will go into Closed Executive Session to conduct the Superintendent's evaluation pursuant to Section 2(c)(1) of the Open Meetings Act, 5 ILCS 120/2(c)(1); and to discuss the appointment, employment, compensation, or performance of specific employees of the public body, pursuant to Section 2(c)(1) of the Open Meetings Act, 5 ILCS 120/2(c)(1).	
<u>VI. Return to Open Session</u>	
<u>VII. Reading of Communications</u>	
<u>VIII. Year-to-Date Financials</u>	<u>194</u>
<u>IX. Public Comment</u>	
<u>X. Consent Agenda</u>	
A. Authorize Payment of Monthly Bills for April 2024	
1. Board Bills April 2024	207
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XII. <u>Adjournment</u>	

**LYONS ELEMENTARY SCHOOL
DISTRICT 103**

FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2023**

**AND
INDEPENDENT AUDITORS' REPORT**

LYONS ELEMENTARY SCHOOL DISTRICT 103

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LYONS ELEMENTARY SCHOOL DISTRICT 103

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Independent Auditors' Report

To the Board of Education of
Lyons Elementary School District 103

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Lyons Elementary School District 103 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit for the year ended June 30, 2023 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information for the year ended June 30, 2023 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2023, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2023.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated March 16, 2023, which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The supplementary information for the year ended June 30, 2022 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2022 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2022.

Report on Summarized Comparative Information

We have previously audited the District's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated March 16, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Oak Brook, Illinois
February 23, 2024

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2023

The discussion and analysis of Lyons Elementary School District 103's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2023. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- In total, net position increased by \$5.8. This represents a 44% increase from 2022. The District received additional funding related to COVID-19 and increased revenues from state, federal grants and other sources.
- General revenues accounted for \$39.2 in revenue or 74% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$13.9 or 26% of total revenues of \$53.1.
- The District had \$47.3 in expenses related to government activities. However, only \$13.9 of these expenses were offset by program specific charges and grants.
- The District's ISBE Financial Profile continues to be "Recognition" which is the highest designation.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2023

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds (the District maintains no proprietary or fiduciary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Operations and Maintenance Fund, Transportation Fund, IMRF/Social Security Fund, Debt Service Fund, Capital Projects Fund, and Fire Prevention and Life Safety Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's net pension and OPEB liabilities.

Lyons Elementary School District 103
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2023, than it was the year before, increasing 44% to \$19.1.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Assets:		
Current and other assets	\$ 41.1	\$ 47.9
Capital assets	14.0	13.2
Total assets	<u>55.1</u>	<u>61.1</u>
Total deferred outflows of resources	<u>1.5</u>	<u>2.8</u>
Liabilities:		
Current liabilities	1.5	3.4
Long-term debt outstanding	<u>23.2</u>	<u>15.9</u>
Total liabilities	<u>24.7</u>	<u>19.3</u>
Total deferred inflows of resources	<u>18.6</u>	<u>25.5</u>
Net position:		
Net investment in capital assets	8.7	8.3
Restricted	12.6	7.8
Unrestricted (deficit)	<u>(8.0)</u>	<u>3.0</u>
Total net position	<u>\$ 13.3</u>	<u>\$ 19.1</u>

Revenues in the governmental activities of the District of \$53.1 exceeded expenses by \$5.8. This was attributable primarily to increased revenue in federal aid and investment income as well as a decrease in instruction and support services expenses primarily resulting from cost saving efforts for school year 2022-2023.

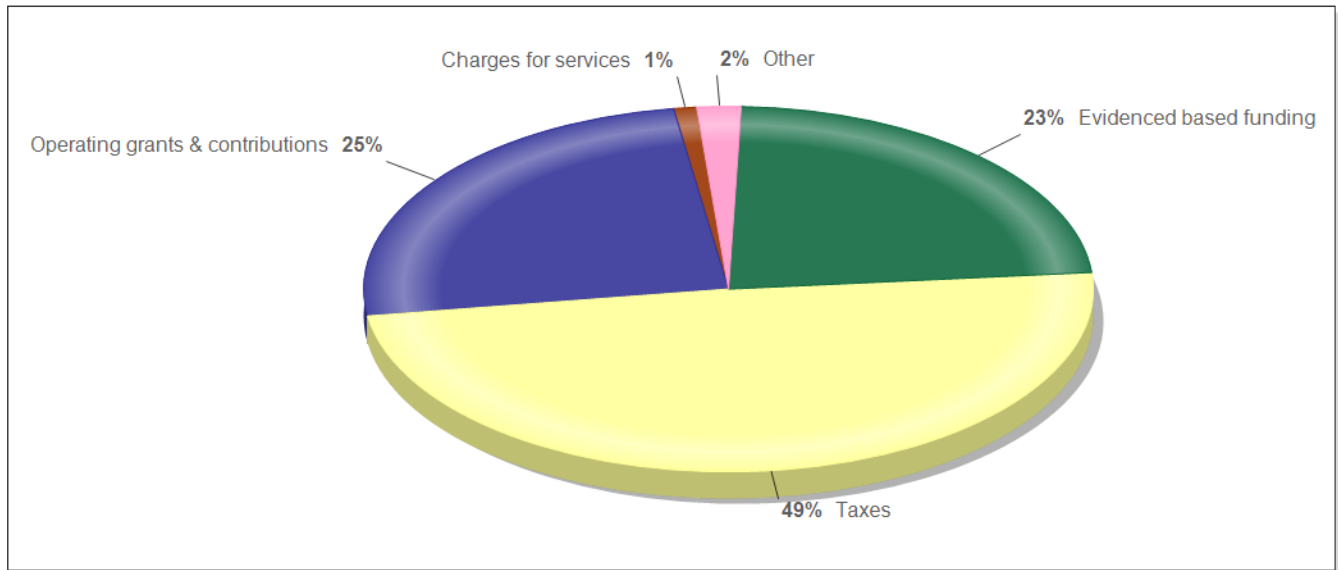
Lyons Elementary School District 103
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.2	\$ 0.5
Operating grants & contributions	13.8	13.3
Capital grants & contributions	0.2	0.1
<i>General revenues:</i>		
Taxes	30.0	26.1
Evidenced based funding	12.2	12.3
Other	0.3	0.8
Total revenues	<u>56.7</u>	<u>53.1</u>
Expenses:		
Instruction	32.0	32.5
Pupil & instructional staff services	3.6	2.8
Administration & business	4.4	4.0
Transportation	1.5	1.5
Operations & maintenance	2.8	3.1
Interest & fees	0.3	0.2
Other	2.2	3.2
Total expenses	<u>46.8</u>	<u>47.3</u>
Increase in net position	9.9	5.8
Net position (deficit), beginning of year	<u>3.4</u>	<u>13.3</u>
Net position, end of year	<u>\$ 13.3</u>	<u>\$ 19.1</u>

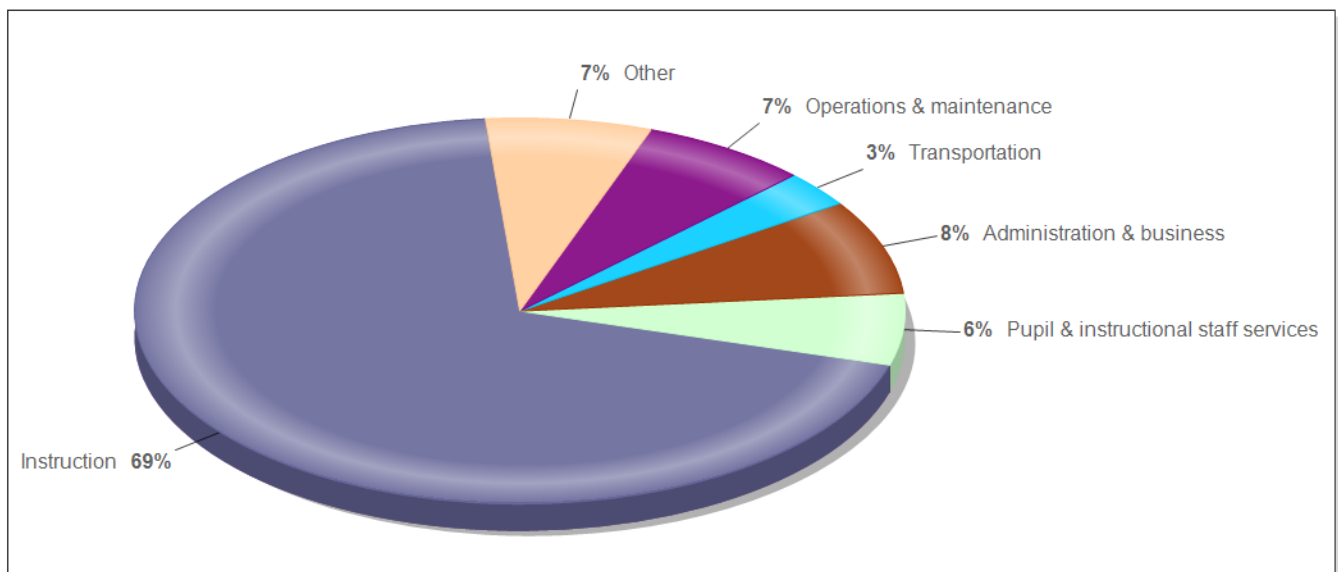
Property taxes accounted for the largest portion of the District's revenues, contributing 49%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$47.3, mainly related to instructing and caring for the students and student transportation obligations.

Lyons Elementary School District 103
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$25.7 to \$32.6. This was attributable primarily to increased revenue in federal aid and investment income as well as a decrease in instruction and support services expenses primarily resulting from cost saving efforts for school year 2022-2023.

Lyons Elementary School District 103
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2023

General Fund Budgetary Highlights

A surplus totaling \$3.4 before the consideration of transfers was budgeted for in the General Fund compared to the actual excess of revenues over expenditures for fiscal year 2023, which totaled \$8.0. The difference was mainly attributable to corporate personal property replacement tax, evidence based funding, and other federal revenues being over budget by \$1.7, \$1.2, and \$2.6, respectively. Total expenditures came in under budget by \$0.5, which contributed to the surplus.

Capital Assets and Debt Administration

Capital assets

By the end of 2023, the District had compiled a total investment of \$35.8 (\$13.2 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$1.0. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Table 3		
Capital Assets (net of depreciation)		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
Land	\$ 0.2	\$ 0.2
Construction in progress	-	0.2
Buildings	13.0	12.3
Equipment - right-to-use	0.1	0.1
Equipment	0.6	0.4
Vehicles	0.1	-
Total	<u>\$ 14.0</u>	<u>\$ 13.2</u>

Long-term debt

The District retired \$0.9 in bonds which was offset by \$0.1 of accretion on the Capital Appreciation Bonds in 2023. Leases and other liabilities decreased by \$6.5. At the end of fiscal 2023, the District had a debt margin of \$27.3. More detailed information on long-term debt can be found in Note 6 of the basic financial statements.

Table 4		
Outstanding Long-Term Debt		
(in millions of dollars)		
	<u>2022</u>	<u>2023</u>
General obligation bonds	\$ 6.5	\$ 5.7
Net pension liability	1.2	3.3
OPEB liability	15.4	6.8
Leases	0.1	0.1
Total	<u>\$ 23.2</u>	<u>\$ 15.9</u>

Lyons Elementary School District 103

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2023

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

The State's current Evidence Based Funding formula remains favorable to the District as long as the District continues to qualify for Tier 1 funding and as long as the State fully funds Education in its annual budgets.

As with most, District 103 expenditures are primarily driven by on-going payroll costs. Staffing plans are being formulated to help define staffing needs for both certified and non-certified staff.

Development of a District Facilities Plan is also being considered to help address capital projects that do not fall under the purview of Fire Prevention/Life Safety.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Business Office
Lyons Elementary School District 103
4100 Joliet Avenue
Lyons, Illinois 60534

LYONS ELEMENTARY SCHOOL DISTRICT 103

STATEMENT OF NET POSITION

AS OF JUNE 30, 2023

	GOVERNMENTAL ACTIVITIES
Assets	
Cash and investments	\$ 32,611,171
Student activity cash	77,433
Receivables (net of allowance for uncollectibles):	
Property taxes	12,397,868
Replacement taxes	1,176,892
Intergovernmental	1,673,253
Capital assets:	
Land	218,384
Construction in progress	183,798
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	<u>12,791,668</u>
Total assets	<u>61,130,467</u>
Deferred outflows of resources	
Deferred outflows related to pensions	1,910,591
Deferred outflows related to OPEB	<u>913,457</u>
Total deferred outflows of resources	<u>2,824,048</u>
Liabilities	
Accounts payable	380,186
Salaries and wages payable	2,025,999
Payroll deductions payable	250,761
Interest payable	11,958
Health claims payable	756,858
Long-term liabilities:	
Other long-term liabilities - due within one year	908,189
Other long-term liabilities - due after one year	<u>14,972,190</u>
Total liabilities	<u>19,306,141</u>
Deferred inflows of resources	
Property taxes levied for a future period	11,868,598
Deferred inflows related to pensions	347,567
Deferred inflows related to OPEB	<u>13,307,339</u>
Total deferred inflows of resources	<u>25,523,504</u>
Net position	
Net investment in capital assets	8,344,795
Restricted for:	
Tort immunity	203,805
Operations and maintenance	2,008,764
Student transportation	2,908,322
Debt service	791,224
Capital projects	1,875,048
Unrestricted (deficit)	<u>2,992,912</u>
Total net position	<u>\$ 19,124,870</u>

See Notes to Basic Financial Statements

LYONS ELEMENTARY SCHOOL DISTRICT 103

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Governmental activities					
Instruction:					
Regular programs	\$ 13,801,518	\$ 349,732	\$ 1,124,817	\$ -	\$ (12,326,969)
Special programs	10,559,899	-	2,883,972	-	(7,675,927)
Other instructional programs	1,374,945	-	80,146	-	(1,294,799)
Student activities	91,443	89,471	-	-	(1,972)
State retirement contributions	6,587,410	-	6,587,410	-	-
Support Services:					
Pupils	1,575,271	-	38,542	-	(1,536,729)
Instructional staff	1,241,838	-	351,412	9,800	(880,626)
General administration	1,358,203	-	-	-	(1,358,203)
School administration	1,015,945	-	-	-	(1,015,945)
Business	1,616,608	49,013	814,690	50,000	(702,905)
Transportation	1,548,623	-	692,871	-	(855,752)
Operations and maintenance	3,052,084	14,798	431,083	34,905	(2,571,298)
Central	2,788,993	-	254,974	-	(2,534,019)
Community services	402,468	-	-	-	(402,468)
Payments to other districts and gov't units - excluding special education	-	-	43,693	-	43,693
Interest and fees	238,313	-	-	-	(238,313)
Total governmental activities	\$ 47,253,561	\$ 503,014	\$ 13,303,610	\$ 94,705	(33,352,232)

General revenues:

Taxes:

Real estate taxes, levied for general purposes	14,028,482
Real estate taxes, levied for specific purposes	3,738,164
Real estate taxes, levied for debt service	859,887
Personal property replacement taxes	7,463,369
State aid-formula grants	12,259,555
Investment income	703,828
Miscellaneous	101,580
Total general revenues	<u>39,154,865</u>

Change in net position 5,802,633

Net position, beginning of year 13,322,237

Net position, end of year \$ 19,124,870

LYONS ELEMENTARY SCHOOL DISTRICT 103
GOVERNMENTAL FUNDS
BALANCE SHEET
AS OF JUNE 30, 2023
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Assets				
Cash and investments	\$ 23,453,125	\$ 2,231,459	\$ 2,799,845	\$ 1,478,546
Student activity cash	77,433	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	10,063,224	1,165,471	138,489	327,158
Replacement taxes	1,176,892	-	-	-
Intergovernmental	<u>1,504,456</u>	<u>12,081</u>	<u>156,716</u>	<u>-</u>
Total assets	<u>\$ 36,275,130</u>	<u>\$ 3,409,011</u>	<u>\$ 3,095,050</u>	<u>\$ 1,805,704</u>
Liabilities				
Accounts payable	\$ 155,044	\$ 171,005	\$ 54,137	\$ -
Salaries and wages payable	1,913,002	112,997	-	-
Payroll deductions payable	238,120	528	14	12,099
Health claims payable	<u>756,858</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,063,024</u>	<u>284,530</u>	<u>54,151</u>	<u>12,099</u>
Deferred inflows of resources				
Property taxes levied for a future period	9,633,620	1,115,717	132,577	313,192
Unavailable state and federal aid receivable	<u>38,226</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>9,671,846</u>	<u>1,115,717</u>	<u>132,577</u>	<u>313,192</u>
Fund balance				
Restricted	203,805	2,008,764	2,908,322	1,480,413
Assigned	77,433	-	-	-
Unassigned	<u>23,259,022</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>23,540,260</u>	<u>2,008,764</u>	<u>2,908,322</u>	<u>1,480,413</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 36,275,130</u>	<u>\$ 3,409,011</u>	<u>\$ 3,095,050</u>	<u>\$ 1,805,704</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2023	2022
\$ 779,617	\$ 473	\$ 1,868,106	\$ 32,611,171	\$ 25,198,900
-	-	-	77,433	79,405
552,001	-	151,525	12,397,868	9,103,776
-	-	-	1,176,892	1,171,740
-	-	-	<u>1,673,253</u>	<u>3,580,345</u>
<u>\$ 1,331,618</u>	<u>\$ 473</u>	<u>\$ 2,019,631</u>	<u>\$ 47,936,617</u>	<u>\$ 39,134,166</u>
\$ -	\$ -	\$ -	\$ 380,186	\$ 574,620
-	-	-	2,025,999	221,123
-	-	-	250,761	10,242
-	-	-	<u>756,858</u>	<u>675,945</u>
-	-	-	<u>3,413,804</u>	<u>1,481,930</u>
528,436	-	145,056	11,868,598	9,103,776
-	-	-	38,226	2,897,193
<u>528,436</u>	<u>-</u>	<u>145,056</u>	<u>11,906,824</u>	<u>12,000,969</u>
803,182	473	1,874,575	9,279,534	10,380,927
-	-	-	77,433	79,405
-	-	-	<u>23,259,022</u>	<u>15,190,935</u>
<u>803,182</u>	<u>473</u>	<u>1,874,575</u>	<u>32,615,989</u>	<u>25,651,267</u>
<u>\$ 1,331,618</u>	<u>\$ 473</u>	<u>\$ 2,019,631</u>	<u>\$ 47,936,617</u>	<u>\$ 39,134,166</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION AS OF JUNE 30, 2023

Total fund balances - governmental funds		\$ 32,615,989
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		13,193,850
Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet.		38,226
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		1,910,591
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		913,457
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(347,567)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(13,307,339)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Balances at June 30, 2023 are:		
Bonds payable	\$ (5,694,098)	
Unamortized bond premium	(36,282)	
OPEB liability	(6,753,590)	
Net pension liability	(3,328,213)	
Lease liabilities	<u>(68,196)</u>	
		(15,880,379)
Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet.		<u>(11,958)</u>
Net position of governmental activities		<u>\$ 19,124,870</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
Revenues				
Property taxes	\$ 14,926,813	\$ 1,856,005	\$ 224,393	\$ 518,936
Corporate personal property replacement taxes	7,143,369	-	-	320,000
State aid	21,291,515	50,000	692,871	-
Federal aid	7,298,895	298,761	-	-
Investment income	443,918	55,889	89,034	53,270
Student activities	89,471	-	-	-
Other	495,106	19,169	848	-
Total revenues	<u>51,689,087</u>	<u>2,279,824</u>	<u>1,007,146</u>	<u>892,206</u>
Expenditures				
Current:				
Instruction:				
Regular programs	13,730,651	-	-	131,353
Special programs	5,873,538	-	-	168,156
Other instructional programs	1,780,578	-	-	21,084
Student activities	91,443	-	-	-
State retirement contributions	7,702,615	-	-	-
Support Services:				
Pupils	1,569,725	-	-	65,549
Instructional staff	1,180,176	-	-	7,484
General administration	1,847,163	-	-	25,208
School administration	1,806,208	-	-	61,933
Business	1,709,737	-	-	81,243
Transportation	169	-	1,549,717	730
Operations and maintenance	-	2,801,569	-	213,181
Central	2,692,162	-	-	36,000
Community services	270,432	-	-	29,502
Payments to other districts and gov't units	3,338,941	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	5,989	219,458	-	-
Total expenditures	<u>43,599,527</u>	<u>3,021,027</u>	<u>1,549,717</u>	<u>841,423</u>
Excess (deficiency) of revenues over expenditures	<u>8,089,560</u>	<u>(741,203)</u>	<u>(542,571)</u>	<u>50,783</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(60,450)	-	-	-
Total other financing sources (uses)	<u>(60,450)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	8,029,110	(741,203)	(542,571)	50,783
Fund balance, beginning of year	15,511,150	2,749,967	3,450,893	1,429,630
Fund balance, end of year	<u>\$ 23,540,260</u>	<u>\$ 2,008,764</u>	<u>\$ 2,908,322</u>	<u>\$ 1,480,413</u>

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See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2023	2022
\$ 859,887	\$ -	\$ 240,499	\$ 18,626,533	\$ 22,854,917
-	-	-	7,463,369	7,151,789
-	-	-	22,034,386	21,560,828
-	-	-	7,597,656	2,507,497
15,970	13	45,734	703,828	353,602
-	-	-	89,471	65,315
-	-	-	515,123	119,802
<u>875,857</u>	<u>13</u>	<u>286,233</u>	<u>57,030,366</u>	<u>54,613,750</u>
-	-	-	13,862,004	14,281,983
-	-	-	6,041,694	4,808,598
-	-	-	1,801,662	2,548,577
-	-	-	91,443	67,632
-	-	-	7,702,615	8,017,370
-	-	-	1,635,274	2,378,273
-	-	-	1,187,660	1,315,957
-	-	-	1,872,371	1,354,519
-	-	-	1,868,141	1,685,254
-	-	-	1,790,980	1,519,095
-	-	-	1,550,616	1,501,572
-	-	-	3,014,750	3,180,735
-	-	-	2,728,162	1,825,667
-	-	-	299,934	199,481
-	-	-	3,338,941	2,965,300
905,131	-	-	905,131	902,234
148,819	-	-	148,819	153,716
-	-	-	225,447	165,888
<u>1,053,950</u>	<u>-</u>	<u>-</u>	<u>50,065,644</u>	<u>48,871,851</u>
<u>(178,093)</u>	<u>13</u>	<u>286,233</u>	<u>6,964,722</u>	<u>5,741,899</u>
60,450	-	-	60,450	60,450
-	-	-	(60,450)	(60,450)
<u>60,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(117,643)	13	286,233	6,964,722	5,741,899
<u>920,825</u>	<u>460</u>	<u>1,588,342</u>	<u>25,651,267</u>	<u>19,909,368</u>
<u>\$ 803,182</u>	<u>\$ 473</u>	<u>\$ 1,874,575</u>	<u>\$ 32,615,989</u>	<u>\$ 25,651,267</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds	\$	6,964,722
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded current year net capital outlay in the current period.		(773,520)
Grant revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements.		(2,858,967)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which principal payments exceed current year long-term financing arrangements.		815,637
In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:		
State on-behalf contribution revenue	\$	(1,115,205)
State on-behalf contribution expense		1,115,205
OPEB liability		8,572,797
Deferred outflows related to OPEB		(204,214)
Deferred inflows related to OPEB		(6,872,011)
Net pension asset		(2,017,802)
Net pension liability		(2,098,633)
Deferred outflows related to pensions		1,554,867
Deferred inflows related to pensions		<u>2,719,757</u>
		<u>1,654,761</u>
Change in net position of governmental activities	\$	<u><u>5,802,633</u></u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lyons Elementary School District 103 (the “District”) operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the accounting principles generally accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The District's operating activities are all considered “governmental activities”, that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered “business activities”.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) amounts paid by the recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Funds Financial Statements

Governmental funds financial statements are organized and operated on the basis of funds and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures. The minimum number of funds is maintained consistent with legal and managerial requirements.

Separate financial statements are provided for all governmental funds.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end except for state aid. State aid received after 60 days are being considered as available as historically, state aid collected within 60 days have represented all state aid expected to be collected. The state is currently behind on payments to local government agencies, which resulted in current year state aid collections after 60 days of year end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Major Governmental Funds

General Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Project Funds - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Capital Projects Fund - accounts for construction projects and renovations financed through bond issues and fund balance transfers.

Fire Prevention and Life Safety Fund - accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

On-behalf payments (payments made by a third party for the benefit of the district, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the December 13, 2022 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2022 and 2021 tax levies were 5.0% and 1.4%, respectively.

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximating 3% and less amounts already received. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024 and has included the corresponding receivable as a deferred inflow of resources.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, equipment, and vehicles are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$2,000 and an estimated useful life of more than 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Buildings and Improvements	10 - 80 years
Equipment	5 - 25 years
Vehicles	10 - 20 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2023 are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Equity Classifications

Equity is classified as net position in the government-wide financial statements and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.

Restricted net position - Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources.

Equity is classified as fund balance in the fund financial statements and displayed in five components:

Nonspendable - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarships).

Restricted - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

Committed - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Education board that originally created the commitment.

Assigned - includes general fund amounts constrained for a specific purpose by the Board of Education or by an official that has been delegated authority to assign amounts. The Board of Education has declared that the Superintendent or the Superintendent's designee may assign amounts for a specific purpose. The Board of Education may also take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended in the General Fund is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance. In all other funds (Special Revenue, Debt Service, Capital Projects), assigned fund balance will be spent first, followed by committed fund balance, and then restricted fund balance.

Governmental fund balances reported on the fund financial statements at June 30, 2023 are as follows:

The restricted fund balance in the General Fund is comprised of \$203,805 for tort immunity. The assigned fund balance in the General Fund of \$77,433 is for student activity purposes. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section.

Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which such summarized information was derived.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures over Budget

For the year ended June 30, 2023, expenditures exceeded budget in the Debt Service Fund by \$74,770. This excess was funded by available financial resources.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS

Cash & Investments under the custody of the Township Treasurer

Under the Illinois Compiled Statutes, the Lyons Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Lyons Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 9.15 years at June 30, 2023. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2023, the fair value of all cash and investments held by the Treasurer's office was \$226,672,929. The value of the District's proportionate share of the pool was \$32,582,102.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Cash & Investments in the custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	<i>Carrying Value</i>	<i>Bank Balance</i>
Deposits with financial institutions	\$ 106,502	\$ 82,252
Total	<u>\$ 106,502</u>	<u>\$ 82,252</u>

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2023, the bank balance of the District's deposits with financial institutions totaled \$82,252, which was fully collateralized.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

NOTE 4 - INTERFUND TRANSFERS

During the year the District transferred \$60,450 from the General Fund (Educational Accounts) to the Debt Service Fund to fund lease payments.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2023 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Capital assets not being depreciated / amortized:</u>				
Land	\$ 218,384	\$ -	\$ -	\$ 218,384
Construction in progress	<u>-</u>	<u>183,798</u>	<u>-</u>	<u>183,798</u>
Total capital assets not being depreciated / amortized	<u>218,384</u>	<u>183,798</u>	<u>-</u>	<u>402,182</u>
<u>Capital assets being depreciated / amortized:</u>				
Buildings	29,096,292	-	-	29,096,292
Equipment	5,891,891	25,859	-	5,917,750
Equipment - right-to-use lease asset	175,561	-	-	175,561
Vehicles	<u>162,723</u>	<u>-</u>	<u>-</u>	<u>162,723</u>
Total capital assets being depreciated/amortized	<u>35,326,467</u>	<u>25,859</u>	<u>-</u>	<u>35,352,326</u>
<u>Less Accumulated Depreciation / Amortization for:</u>				
Buildings	16,146,902	695,610	-	16,842,512
Equipment	5,255,799	221,560	-	5,477,359
Equipment - right-to-use lease asset	52,234	55,131	-	107,365
Vehicles	<u>122,546</u>	<u>10,876</u>	<u>-</u>	<u>133,422</u>
Total accumulated depreciation / amortization	<u>21,577,481</u>	<u>983,177</u>	<u>-</u>	<u>22,560,658</u>
Net capital assets being depreciated / amortized	<u>13,748,986</u>	<u>(957,318)</u>	<u>-</u>	<u>12,791,668</u>
Net governmental activities capital assets	<u>\$ 13,967,370</u>	<u>\$ (773,520)</u>	<u>\$ -</u>	<u>\$ 13,193,850</u>

* The adjustment column represents the restatement of capital assets to report right-to-use lease assets in accordance with GASB Statement No. 87, *Leases*.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - CAPITAL ASSETS - (CONTINUED)

Depreciation expense was recognized in the operating activities of the District as follows:

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 413,314
Special programs	231,474
Other instructional programs	52,418
Pupils	65,361
Instructional staff	37,400
General administration	37,842
School administration	45,246
Business	40,250
Central	55,131
Community services	<u>4,741</u>
Total depreciation expense - governmental activities	<u>\$ 983,177</u>

NOTE 6 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2023:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
General obligation bonds	\$ 3,950,000	\$ -	\$ -	\$ 3,950,000	\$ -
Capital appreciation bonds	2,496,098	98,000	850,000	1,744,098	850,000
Unamortized premium	<u>44,788</u>	<u>-</u>	<u>8,506</u>	<u>36,282</u>	<u>-</u>
Total bonds payable	<u>6,490,886</u>	<u>98,000</u>	<u>858,506</u>	<u>5,730,380</u>	<u>850,000</u>
Lease liabilities	123,327	-	55,131	68,196	58,189
Net pension liability	1,229,580	2,909,285	810,652	3,328,213	-
Net OPEB liability	<u>15,326,387</u>	<u>296,162</u>	<u>8,868,959</u>	<u>6,753,590</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 23,170,180</u>	<u>\$ 3,303,447</u>	<u>\$ 10,593,248</u>	<u>\$ 15,880,379</u>	<u>\$ 908,189</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 6 - LONG TERM LIABILITIES - (CONTINUED)

The OPEB liabilities and net pension liability will be repaid from the General Fund.

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Face Amount	Carrying Amount
Series General Obligation Capital Appreciation Bond 2006 dated May 10, 2006 are due in annual installments through December 1, 2025	N/A	\$ 4,699,951	\$ 1,835,000	\$ 1,744,098
Series General Obligation Bond 2012 dated March 9, 2012 are due in annual installments through December 1, 2029	1.75% - 4.00%	<u>4,200,000</u>	<u>3,950,000</u>	<u>3,950,000</u>
Total		<u>\$ 8,899,951</u>	<u>\$ 5,785,000</u>	<u>\$ 5,694,098</u>

In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2023, \$238,122 of bonds outstanding are considered defeased.

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	Principal	Interest	Total
2024	\$ 850,000	\$ 143,500	\$ 993,500
2025	850,000	143,500	993,500
2026	850,000	129,200	979,200
2027	875,000	97,400	972,400
2028	<u>2,360,000</u>	<u>98,450</u>	<u>2,458,450</u>
Total	<u>\$ 5,785,000</u>	<u>\$ 612,050</u>	<u>\$ 6,397,050</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$32,075,432, providing a debt margin of \$27,262,659.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 6 - LONG TERM LIABILITIES - (CONTINUED)

Leases. The District has entered into a lease agreement as a lessee for financing the temporary acquisition of copiers. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations for the leased equipment will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

<i>Description</i>	<i>Date of Issue</i>	<i>Final Maturity</i>	<i>Interest Rates</i>	<i>Original Indebtedness</i>	<i>Balance</i>
Copier lease	9/1/2019	8/31/2025	5.411%	\$ 264,297	\$ 68,196
Total				<u>\$ 264,297</u>	<u>\$ 68,196</u>

Annual debt service requirements to maturity for the lease liabilities are as follows:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 58,189	\$ 2,261	\$ 60,450
2025	10,007	68	10,075
Total	<u>\$ 68,196</u>	<u>\$ 2,329</u>	<u>\$ 70,525</u>

NOTE 7 - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the Lyons Elementary School Districts' Employee Benefit Cooperative and is insured through commercial policies for liability and workers' compensation claims. There have been no significant reductions in insurance coverage from coverage in the prior years.

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed \$90,000 per employee on both the HMO and PPO plans. The District's liability will not exceed the greater of the employer's claim liability or the minimum point of attachment totaling \$5,131,096 in the aggregate for the HMO and PPO plans combined, as provided by stop-loss provisions incorporated in the plan.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 7 - RISK MANAGEMENT - (CONTINUED)

At June 30, 2023, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$756,858. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2022 and June 30, 2023, changes in the liability reported in the General Fund for unpaid claims are summarized as follows:

	<i>Claims Payable Beginning of Year</i>	<i>Current Year Claims and Changes in Estimates</i>	<i>Claims Payments</i>	<i>Claims Payable End of Year</i>
Fiscal Year 2022	\$ 496,663	\$ 4,872,112	\$ 4,692,830	\$ 675,945
Fiscal Year 2023	\$ 675,945	\$ 4,403,292	\$ 4,322,379	\$ 756,858

NOTE 8 - JOINT AGREEMENTS

The District is a member of LaGrange Area Department of Special Education (LADSE), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing board, this is not included as a component unit of the District.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

Plan Description. The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services."

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2023. State of Illinois contributions of \$141,820 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(2,284,420) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2023. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2023, the District paid \$105,577 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2022 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 3,941,130
State's proportionate share of the collective net OPEB liability associated with the District	<u>5,361,520</u>
Total	<u>\$ 9,302,650</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.057580% and 0.057762%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
Investment Rate of Return	2.75%
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2039

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Discount Rate. At June 30, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 3.69%, which was a change from the June 30, 2021 rate of 1.92%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 4,379,524</u>	<u>\$ 3,941,130</u>	<u>\$ 3,489,758</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 3,329,973</u>	<u>\$ 3,941,130</u>	<u>\$ 4,610,892</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$(1,643,468) and on-behalf revenue and expenses of \$(2,284,420) for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences Between Expected and Actual Experience	\$ -	\$ 2,577,693
Changes in Assumptions	3,555	9,721,719
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	569	90
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	566,109	786,337
District Contributions Subsequent to the Measurement Date	<u>105,577</u>	<u>-</u>
Total	<u>\$ 675,810</u>	<u>\$ 13,085,839</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$12,515,606) will be recognized in OPEB expense as follows in these reporting years:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (1,596,319)
2025		(1,596,319)
2026		(1,596,319)
2027		(1,596,320)
2028		(1,596,439)
Thereafter		<u>(4,533,890)</u>
Total		<u>\$ (12,515,606)</u>

Retiree's Health Plan

Plan Description. The District administers a single-employer defined benefit healthcare plan ("the Retiree's Health Plan"). The plan provides health insurance contributions for eligible retirees and their spouses through the District's health insurance contributions which covers both active and retired members. The Retiree's Health Plan does not issue a publicly available financial report.

Contributions and Benefits Provided. Contribution requirements are established through personnel policy guidelines and may be amended by the action of the governing body. The District contributes on a pay-as-you go basis. For fiscal year 2023, the District contributed \$49,601 to the plan. Retirees who participate in the Illinois Municipal Retirement Fund ("IMRF") or the Teachers' Retirement System ("TRS") are eligible for participation in the Retiree Health Plan. Retirees under IMRF may remain on the District insurance in retirement but will pay the full cost of coverage. However, custodians and secretaries under 75 years old with at least 15 years of service will receive a monthly stipend of \$5 per each completed year of service (not to exceed the cost of insurance) for a period not to exceed five years. For TRS retirees with 15 years of full time service, the District will pay the TRS retiree health insurance premium for a maximum of four years at a rate not to exceed the single employee coverage rate.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Employees Covered by Benefit Terms. At June 30, 2022, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	17
Active Employees	279
Total	296

Total OPEB Liability. The District's total OPEB liability of \$2,812,460 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Election at Retirement - Explicit Benefit	100.00%
Election at Retirement - Implicit Benefit	33.00%
Discount Rate	3.65%
Healthcare Cost Trend Rate - Initial	6.00%
Healthcare Cost Trend Rate - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2027

The discount rate was based on Bond Buyer 20 Bond GO Index at June 20, 2023.

Mortality rates were based on the PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020. For TRS participants, rates were based on the PubT-2010 Improved Generationally using MP-2020, weighted per TRS Experience Study Report dated September 30, 2021. Spouse mortality rates use the same table as retirees.

The actuarial assumptions used in the June 30, 2023 valuation were based on assumptions about future events.

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2023 was as follows:

	Total OPEB Liability
Balance at June 30, 2022	\$ 2,586,808
Changes for the Year:	
Service Cost	205,466
Interest	90,696
Changes in Assumptions and Other Inputs	(20,909)
Benefit Payments	(49,601)
Net Changes	225,652
Balance at June 30, 2023	\$ 2,812,460

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 3,005,689	\$ 2,812,460	\$ 2,627,002

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 2,481,931	\$ 2,812,460	\$ 3,205,434

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$302,085. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 84,704	\$ -
Assumption Changes	152,943	221,500
Total	\$ 237,647	\$ 221,500

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$16,147) will be recognized in OPEB expense as follows:

	Year Ending June 30,	Amount
2024		\$ 5,923
2025		5,923
2026		5,923
2027		5,923
2028		5,923
Thereafter		(13,468)
Total		\$ 16,147

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description. The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided. TRS provides retirement, disability, and death benefits. *Tier 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring *Tier 1* members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested *Tier 1* and *Tier 2* members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Contributions. The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$8,871,830 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$7,560,795 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$91,219, and are deferred because they were paid after the June 30, 2022 measurement date.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much more higher.

For the year ended June 30, 2023, the District pension contribution was 10.49 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2023, were \$55,368, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 1,302,037
State's proportionate share of the collective net pension liability associated with the District	112,943,101
Total	<u>\$ 114,245,138</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.00155300 percent and 0.00157616 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2022 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.5%.

Mortality. The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.30 %	5.73 %
U.S. equities small/mid cap	1.90 %	6.78 %
International equities developed	14.10 %	6.56 %
Emerging market equities	4.70 %	8.55 %
U.S. bonds core	6.90 %	1.15 %
Cash equivalents	1.20 %	(0.32)%
TIPS	0.50 %	0.33 %
International debt developed	1.20 %	6.56 %
Emerging international debt	3.70 %	3.76 %
Real estate	16.00 %	5.42 %
Private debt	12.50 %	5.29 %
Hedge funds	4.00 %	3.48 %
Private equity	15.00 %	10.04 %
Infrastructure	2.00 %	5.86 %

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. At June 30, 2022, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS’s fiduciary net position at June 30, 2022 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1’s* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity. The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ <u>1,592,403</u>	\$ <u>1,302,037</u>	\$ <u>1,061,256</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$(23,722) and on-behalf revenue of \$8,871,830 for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,617	\$ 7,179
Net difference between projected and actual earnings on pension plan investments	1,191	-
Assumption changes	6,004	2,486
Changes in proportion and differences between District contributions and proportionate share of contributions	-	239,456
District contributions subsequent to the measurement date	<u>146,587</u>	<u>-</u>
Total	\$ <u>156,399</u>	\$ <u>249,121</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$239,309) will be recognized in pension expense as follows:

	Year Ending June 30,	Amount
2024		\$ (106,119)
2025		(57,413)
2026		(62,845)
2027		(11,605)
2028		<u>(1,327)</u>
Total		<u>\$ (239,309)</u>

Illinois Municipal Retirement Fund

Plan Description. The District’s defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF’s Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member’s first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular Tier 2*, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2022, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	123
Inactive, non-retired members	301
Active members	<u>93</u>
Total	<u><u>517</u></u>

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2022 was 10.28 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2022 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	35.50 %	7.82 %	6.50 %
International equities	18.00 %	9.23 %	7.60 %
Fixed income	25.50 %	5.01 %	4.90 %
Real estate	10.50 %	7.10 %	6.20 %
Alternatives	9.50 %		
Private equity		13.43 %	9.90 %
Hedge funds		-	-
Commodities		7.42 %	6.25 %
Cash equivalents	1.00 %	4.00 %	4.00 %

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current	1% Increase
		Discount Rate	
Total pension liability	\$ 24,688,266	\$ 22,017,606	\$ 19,914,684
Plan fiduciary net position	<u>19,991,430</u>	<u>19,991,430</u>	<u>19,991,430</u>
Net pension liability/(asset)	<u>\$ 4,696,836</u>	<u>\$ 2,026,176</u>	<u>\$ (76,746)</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2021	\$ 21,350,851	\$ 23,368,653	\$ (2,017,802)
Service cost	349,878	-	349,878
Interest on total pension liability	1,526,386	-	1,526,386
Differences between expected and actual experience of the total pension liability	(265,133)	-	(265,133)
Benefit payments, including refunds of employee contributions	(944,376)	(944,376)	-
Contributions - employer	-	359,959	(359,959)
Contributions - employee	-	177,040	(177,040)
Net investment income	-	(2,725,562)	2,725,562
Other (net transfer)	-	(244,284)	244,284
	<u> </u>	<u> </u>	<u> </u>
Balances at December 31, 2022	<u>\$ 22,017,606</u>	<u>\$ 19,991,430</u>	<u>\$ 2,026,176</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$338,706. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ -	\$ 98,446
Net difference between projected and actual earnings on pension plan investments	1,590,265	-
Contributions subsequent to the measurement date	<u>163,927</u>	<u>-</u>
Total	<u>\$ 1,754,192</u>	<u>\$ 98,446</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$1,491,819) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (162,559)
2025		270,642
2026		504,501
2027		<u>879,235</u>
Total		<u>\$ 1,491,819</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 11 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

NOTE 12 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

When they become effective, application of these standards may restate portions of these financial statements.

LYONS ELEMENTARY SCHOOL DISTRICT 103
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY/(ASSET)
AND RELATED RATIOS
Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability			
Service cost	\$ 349,878	\$ 345,439	\$ 429,540
Interest	1,526,386	1,475,252	1,409,580
Differences between expected and actual experience	(265,133)	(203,753)	139,994
Changes of assumptions	-	-	(185,828)
Benefit payments, including refunds of member contributions	<u>(944,376)</u>	<u>(883,352)</u>	<u>(807,460)</u>
Net change in total pension liability	666,755	733,586	985,826
Total pension liability - beginning	<u>21,350,851</u>	<u>20,617,265</u>	<u>19,631,439</u>
Total pension liability - ending (a)	<u>\$ 22,017,606</u>	<u>\$ 21,350,851</u>	<u>\$ 20,617,265</u>
Plan fiduciary net position			
Employer contributions	\$ 359,959	\$ 395,626	\$ 429,766
Employee contributions	177,040	158,757	188,868
Net investment income	(2,725,562)	3,339,699	2,473,321
Benefit payments, including refunds of member contributions	(944,376)	(883,352)	(807,460)
Other (net transfer)	<u>(244,284)</u>	<u>(55,686)</u>	<u>96,303</u>
Net change in plan fiduciary net position	(3,377,223)	2,955,044	2,380,798
Plan fiduciary net position - beginning	<u>23,368,653</u>	<u>20,413,609</u>	<u>18,032,811</u>
Plan fiduciary net position - ending (b)	<u>\$ 19,991,430</u>	<u>\$ 23,368,653</u>	<u>\$ 20,413,609</u>
Employer's net pension liability/(asset) - ending (a) - (b)	<u>\$ 2,026,176</u>	<u>\$ (2,017,802)</u>	<u>\$ 203,656</u>
Plan fiduciary net position as a percentage of the total pension liability	90.80%	109.45%	99.01%
Covered payroll	\$ 3,501,548	\$ 3,452,414	\$ 3,823,541
Employer's net pension liability/(asset) as a percentage of covered payroll	57.87%	-58.45%	5.33%

Notes to Schedule:

The District implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Actuary valuations are as of December 31st, which is 6 months prior to the end of the fiscal year.

2020	2019	2018	2017	2016	2015
\$ 434,656	\$ 402,751	\$ 445,246	\$ 452,486	\$ 429,611	\$ 470,736
1,341,659	1,242,395	1,227,251	1,139,781	1,073,416	971,612
(33,513)	435,279	(344,628)	135,758	(154,400)	(198,769)
-	560,654	(493,395)	(64,790)	41,070	577,131
<u>(799,343)</u>	<u>(633,984)</u>	<u>(588,621)</u>	<u>(520,157)</u>	<u>(428,508)</u>	<u>(418,804)</u>
943,459	2,007,095	245,853	1,143,078	961,189	1,401,906
<u>18,687,980</u>	<u>16,680,885</u>	<u>16,435,032</u>	<u>15,291,954</u>	<u>14,330,765</u>	<u>12,928,859</u>
<u>\$ 19,631,439</u>	<u>\$ 18,687,980</u>	<u>\$ 16,680,885</u>	<u>\$ 16,435,032</u>	<u>\$ 15,291,954</u>	<u>\$ 14,330,765</u>
\$ 378,499	\$ 453,038	\$ 434,202	\$ 437,034	\$ 422,809	\$ 434,730
181,389	180,060	173,328	171,760	168,697	169,940
2,789,129	(717,976)	2,343,344	872,509	65,016	735,297
(799,343)	(633,984)	(588,621)	(520,157)	(428,508)	(418,804)
<u>(41,654)</u>	<u>329,422</u>	<u>(272,090)</u>	<u>111,763</u>	<u>(398,484)</u>	<u>39,348</u>
2,508,020	(389,440)	2,090,163	1,072,909	(170,470)	960,511
<u>15,524,791</u>	<u>15,914,231</u>	<u>13,824,068</u>	<u>12,751,159</u>	<u>12,921,629</u>	<u>11,961,118</u>
<u>\$ 18,032,811</u>	<u>\$ 15,524,791</u>	<u>\$ 15,914,231</u>	<u>\$ 13,824,068</u>	<u>\$ 12,751,159</u>	<u>\$ 12,921,629</u>
<u>\$ 1,598,628</u>	<u>\$ 3,163,189</u>	<u>\$ 766,654</u>	<u>\$ 2,610,964</u>	<u>\$ 2,540,795</u>	<u>\$ 1,409,136</u>
91.86%	83.07%	95.40%	84.11%	83.38%	90.17%
\$ 3,996,832	\$ 3,960,126	\$ 3,828,950	\$ 3,816,885	\$ 3,731,887	\$ 3,648,335
40.00%	79.88%	20.02%	68.41%	68.08%	38.62%

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

**ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF DISTRICT CONTRIBUTIONS**

Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 359,959	\$ 395,301	\$ 429,766	\$ 378,500	\$ 453,038
Contributions in relation to the actuarially determined contribution	<u>(359,959)</u>	<u>(395,626)</u>	<u>(429,766)</u>	<u>(378,499)</u>	<u>(453,038)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (325)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
Covered payroll	\$ 3,501,548	\$ 3,452,414	\$ 3,823,541	\$ 3,996,832	\$ 3,960,126
Contributions as a percentage of covered payroll	10.28%	11.46%	11.24%	9.47%	11.44%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Actuarially determined contribution	\$ 434,203	\$ 437,033	\$ 425,435	\$ 421,018	
Contributions in relation to the actuarially determined contribution	<u>(434,202)</u>	<u>(437,034)</u>	<u>(422,809)</u>	<u>(434,730)</u>	
Contribution deficiency (excess)	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ 2,626</u>	<u>\$ (13,712)</u>	
Covered payroll	\$ 3,828,950	\$ 3,816,885	\$ 3,731,887	\$ 3,648,335	
Contributions as a percentage of covered payroll	11.34%	11.45%	11.33%	11.92%	

Notes to Schedule:

The District implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 6 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020

Other information:

There were no benefit changes during the year.

LYONS ELEMENTARY SCHOOL DISTRICT 103

TEACHERS' RETIREMENT SYSTEM

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
COLLECTIVE NET PENSION LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Nine Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.0015530%	0.0015762%	0.0018614%
District's proportionate share of the net pension liability	\$ 1,302,037	\$ 1,229,580	\$ 1,604,820
State's proportionate share of the net pension liability	\$ 112,943,101	\$ 103,051,913	125,697,868
Total net pension liability	<u>\$ 114,245,138</u>	<u>\$ 104,281,493</u>	<u>\$ 127,302,688</u>
Covered payroll	\$ 15,757,733	\$ 15,889,919	\$ 15,039,681
District's proportionate share of the net pension liability as a percentage of covered payroll	8.26%	7.74%	10.67%
Plan fiduciary net position as a percentage of the total pension liability	42.80%	45.10%	37.80%
Contractually required contribution	\$ 145,813	\$ 139,927	\$ 134,852
Contributions in relation to the contractually required contribution	<u>(146,587)</u>	<u>(147,095)</u>	<u>(133,730)</u>
Contribution deficiency (excess)	<u>\$ (774)</u>	<u>\$ (7,168)</u>	<u>\$ 1,122</u>
Contributions as a percentage of covered payroll	0.9303%	0.9257%	0.8892%

Notes to Schedule:

The District implemented GASB 68 in 2015. Information for fiscal years prior to 2015 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%
Municipal bond index	3.54%	2.16%	2.21%
Single equivalent discount rate	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.25%	2.50%
Projected salary increases	3.75% to 8.75% varying by service	3.50% to 8.50% varying by service	4.00% to 9.50% varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0019013%	0.0019370%	0.0027563%	0.0029247%	0.0040827%	0.0032549%
\$ 1,542,161	\$ 1,509,818	\$ 2,105,741	\$ 2,308,640	\$ 2,674,643	\$ 1,980,877
<u>109,753,895</u>	<u>103,428,869</u>	<u>102,277,333</u>	<u>103,389,930</u>	<u>87,072,377</u>	<u>82,034,295</u>
<u>\$ 111,296,056</u>	<u>\$ 104,938,687</u>	<u>\$ 104,383,074</u>	<u>\$ 105,698,570</u>	<u>\$ 89,747,020</u>	<u>\$ 84,015,172</u>
\$ 15,388,028	\$ 14,756,652	\$ 13,986,598	\$ 13,260,843	\$ 13,019,983	\$ 13,447,536
10.02%	10.23%	15.06%	17.41%	20.54%	14.73%
39.60%	40.00%	39.30%	36.40%	41.50%	43.00%
\$ 127,664	\$ 113,057	\$ 90,519	\$ 107,384	\$ 113,167	\$ 143,062
<u>(133,322)</u>	<u>(116,931)</u>	<u>(97,528)</u>	<u>(113,623)</u>	<u>(113,265)</u>	<u>(132,652)</u>
<u>\$ (5,658)</u>	<u>\$ (3,874)</u>	<u>\$ (7,009)</u>	<u>\$ (6,239)</u>	<u>\$ (98)</u>	<u>\$ 10,410</u>
0.8664%	0.7924%	0.6973%	0.8568%	0.8699%	0.9864%
7.00%	7.00%	7.00%	7.00%	7.50%	7.50%
3.50%	3.87%	3.58%	2.85%	3.73%	N/A
7.00%	7.00%	7.00%	6.83%	7.47%	7.50%
2.50%	2.50%	2.50%	2.50%	3.00%	3.00%
4.00% to 9.50%	4.00% to 9.50%	3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%	5.75%
varying by service	varying by service	varying by service	varying by service	varying by service	

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103
RETIREE'S HEALTH PLAN
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
Six Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability						
Service cost	205,466	\$ 208,940	\$ 202,371	\$ 93,997	\$ 99,385	\$ 95,682
Interest	90,696	54,085	51,184	71,790	72,714	68,349
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	96,271	-	415	-	-
Changes of assumptions	(20,909)	(230,297)	8,571	150,155	61,081	-
Benefit payments, including refunds of member contributions	<u>(49,601)</u>	<u>(92,276)</u>	<u>(56,117)</u>	<u>(56,117)</u>	<u>(56,512)</u>	<u>(45,965)</u>
Net change in total OPEB liability	225,652	36,723	206,009	260,240	176,668	118,066
Total OPEB liability - beginning	<u>2,586,808</u>	<u>2,550,085</u>	<u>2,344,076</u>	<u>2,083,836</u>	<u>1,907,168</u>	<u>1,789,102</u>
Total OPEB liability - ending (a)	\$ 2,812,460	\$ 2,586,808	\$ 2,550,085	\$ 2,344,076	\$ 2,083,836	\$ 1,907,168
Covered-employee payroll	\$ 20,019,648	\$ 19,579,118	\$ 20,195,291	\$ 19,702,723	\$ 17,271,727	\$ 16,891,664
District's total OPEB liability as a percentage of covered payroll	14.05%	13.21%	12.63%	11.90%	12.07%	11.29%

Notes to Schedule:

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available. There are no assets accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the OPEB plan.

LYONS ELEMENTARY SCHOOL DISTRICT 103
TEACHERS' HEALTH INSURANCE SECURITY FUND
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
COLLECTIVE NET OPEB LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS
Six Most Recent Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.057573%	0.057762%	0.060792%	0.060079%	0.058535%	0.057648%
District's proportionate share of the net OPEB liability	\$ 3,941,130	\$ 12,739,579	\$ 16,253,132	\$ 16,628,285	\$ 15,421,412	\$ 14,959,450
State's proportionate share of the net OPEB liability	<u>5,361,520</u>	<u>17,273,010</u>	<u>22,018,568</u>	<u>22,516,819</u>	<u>20,707,631</u>	<u>19,645,562</u>
Total net OPEB liability	<u>\$ 9,302,650</u>	<u>\$ 30,012,589</u>	<u>\$ 38,271,700</u>	<u>\$ 39,145,104</u>	<u>\$ 36,129,043</u>	<u>\$ 34,605,012</u>
Covered payroll	\$ 15,889,919	\$ 15,039,681	\$ 15,388,028	\$ 14,756,652	\$ 13,986,598	\$ 13,260,843
District's proportionate share of the net OPEB liability as a percentage of covered payroll	24.80%	84.71%	105.62%	112.68%	110.26%	112.81%
Plan fiduciary net position as a percentage of the total pension liability	5.24%	1.40%	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 105,577	\$ 106,462	\$ 138,365	\$ 141,570	\$ 135,761	\$ 111,399
Contributions in relation to the contractually required contribution	<u>(105,577)</u>	<u>(106,462)</u>	<u>(138,365)</u>	<u>(141,570)</u>	<u>(135,761)</u>	<u>(111,399)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions as a percentage of covered payroll	0.6644%	0.7079%	0.8992%	0.9594%	0.9707%	0.8401%

Notes to Schedule:

The District implemented GASB 75 in fiscal year 2018. Information for fiscal years prior to 2018 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Key Assumptions:

Long-term expected rate of return	2.75%	2.75%	0.00%	0.00%	0.00%	0.00%
Municipal bond index	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation rate	2.25%	2.50%	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.00%	Medicare and Non-Medicare - 8.25%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.25%	4.25%	4.25%	4.50%	4.50%	4.50%
Mortality	PubT-2010	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023			2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
Revenues				
Local sources				
General levy	\$ 14,928,919	\$ 13,318,030	\$ (1,610,889)	\$ 15,801,144
Tort immunity levy	332,100	270,539	(61,561)	331,052
Special education levy	1,646,100	1,338,244	(307,856)	1,649,261
Corporate personal property replacement taxes	5,492,073	7,143,369	1,651,296	6,971,789
Investment income	180,400	443,918	263,518	186,555
Sales to pupils - lunch	1	49,067	49,066	944
Sales to pupils - a la carte	1	(54)	(55)	-
Admissions - athletic	10,001	3,014	(6,987)	4,475
Fees	31,000	22,001	(8,999)	1,454
Other pupil activity revenue	-	603	603	695
Student activities	-	89,471	89,471	65,315
Rentals	-	-	-	57,370
Refund of prior years' expenditures	-	101,580	101,580	382
Other local fees	-	500	500	-
Other	3,500	318,395	314,895	54,482
Total local sources	<u>22,624,095</u>	<u>23,098,677</u>	<u>474,582</u>	<u>25,124,918</u>
State sources				
Evidence based funding	11,109,555	12,259,555	1,150,000	11,041,794
Special education - private facility tuition	291,779	531,722	239,943	165,430
Special education - orphanage - individual	381,884	196,335	(185,549)	314,944
Special education - orphanage - summer individual	22,646	-	(22,646)	16,695
State free lunch & breakfast	8,968	7,792	(1,176)	13,197
Early childhood - block grant	593,370	520,235	(73,135)	590,979
Other restricted revenue from state sources	155,970	73,261	(82,709)	73,652
On behalf payment to TRS from the state	7,533,230	7,702,615	169,385	8,017,370
Total state sources	<u>20,097,402</u>	<u>21,291,515</u>	<u>1,194,113</u>	<u>20,234,061</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023			
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2022 ACTUAL
Federal sources				
National school lunch program	\$ 472,081	\$ 673,954	\$ 201,873	\$ 663,017
School breakfast program	14,445	97,421	82,976	116,237
Summer food service admin/program	-	-	-	23,033
Food service - other	-	35,523	35,523	88,206
Title I - Low income	509,810	1,236,135	726,325	2,130
Title I - Other	9,720	-	(9,720)	-
Federal - special education - preschool flow-through	22,530	24,304	1,774	21,193
Federal - special education - IDEA - flow-through	503,030	601,851	98,821	520,039
Federal - special education - IDEA - room & board	111,580	-	(111,580)	-
Title III - English language acquisition	58,610	98,193	39,583	30,204
Medicaid matching funds - administrative outreach	179,000	176,080	(2,920)	(2,444)
Medicaid matching funds - fee-for-service program	-	84,374	84,374	126,120
Other restricted revenue from federal sources	<u>2,855,345</u>	<u>4,271,060</u>	<u>1,415,715</u>	<u>802,378</u>
Total federal sources	<u>4,736,151</u>	<u>7,298,895</u>	<u>2,562,744</u>	<u>2,390,113</u>
Total revenues	<u>47,457,648</u>	<u>51,689,087</u>	<u>4,231,439</u>	<u>47,749,092</u>
Expenditures				
Instruction				
Regular programs				
Salaries	9,462,260	9,030,002	432,258	9,268,920
Employee benefits	2,627,400	3,062,078	(434,678)	3,231,452
On-behalf payments to TRS from the state	7,533,230	7,702,615	(169,385)	8,017,370
Purchased services	232,070	981,348	(749,278)	572,043
Supplies and materials	1,472,260	657,223	815,037	1,067,199
Capital outlay	222,899	-	222,899	700
Non-capitalized equipment	<u>6,980</u>	<u>-</u>	<u>6,980</u>	<u>6,974</u>
Total	<u>21,557,099</u>	<u>21,433,266</u>	<u>123,833</u>	<u>22,164,658</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Special education programs				
Salaries	\$ 2,451,860	\$ 2,538,817	\$ (86,957)	\$ 2,407,882
Employee benefits	523,690	771,618	(247,928)	661,286
Purchased services	19,020	40,317	(21,297)	15,822
Supplies and materials	11,850	7,459	4,391	16,433
Non-capitalized equipment	<u>260</u>	<u>-</u>	<u>260</u>	<u>252</u>
Total	<u>3,006,680</u>	<u>3,358,211</u>	<u>(351,531)</u>	<u>3,101,675</u>
Special education programs Pre-K				
Salaries	315,870	496,193	(180,323)	303,707
Employee benefits	67,840	180,767	(112,927)	85,539
Purchased services	8,110	2,174	5,936	7,644
Supplies and materials	<u>2,670</u>	<u>1,647</u>	<u>1,023</u>	<u>2,664</u>
Total	<u>394,490</u>	<u>680,781</u>	<u>(286,291)</u>	<u>399,554</u>
Remedial and supplemental programs K - 12				
Salaries	226,210	485,526	(259,316)	219,047
Employee benefits	56,610	137,874	(81,264)	65,844
Purchased services	72,600	53,044	19,556	68,488
Supplies and materials	<u>84,440</u>	<u>194,198</u>	<u>(109,758)</u>	<u>84,423</u>
Total	<u>439,860</u>	<u>870,642</u>	<u>(430,782)</u>	<u>437,802</u>
Remedial and supplemental programs Pre - K				
Salaries	490,190	6,353	483,837	508,694
Employee benefits	115,620	4,326	111,294	141,803
Purchased services	2,590	5,455	(2,865)	7,603
Supplies and materials	28,320	34,405	(6,085)	28,581
Other objects	<u>1,700</u>	<u>1,720</u>	<u>(20)</u>	<u>1,600</u>
Total	<u>638,420</u>	<u>52,259</u>	<u>586,161</u>	<u>688,281</u>
Interscholastic programs				
Salaries	266,620	330,868	(64,248)	272,645
Employee benefits	47,540	71,884	(24,344)	59,557
Purchased services	35,200	25,588	9,612	33,186
Supplies and materials	6,650	4,648	2,002	6,722
Other objects	530	300	230	500
Non-capitalized equipment	<u>150</u>	<u>1,400</u>	<u>(1,250)</u>	<u>150</u>
Total	<u>356,690</u>	<u>434,688</u>	<u>(77,998)</u>	<u>372,760</u>
Summer school programs				
Salaries	-	1,320	(1,320)	-
Employee benefits	<u>-</u>	<u>17</u>	<u>(17)</u>	<u>-</u>
Total	<u>-</u>	<u>1,337</u>	<u>(1,337)</u>	<u>-</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Gifted programs				
Salaries	\$ 56,500	\$ -	\$ 56,500	\$ 54,305
Employee benefits	<u>25,010</u>	<u>-</u>	<u>25,010</u>	<u>31,660</u>
Total	<u>81,510</u>	<u>-</u>	<u>81,510</u>	<u>85,965</u>
Bilingual programs				
Salaries	917,450	921,659	(4,209)	876,957
Employee benefits	225,590	317,678	(92,088)	277,836
Purchased services	37,510	-	37,510	176,196
Supplies and materials	30,270	52,957	(22,687)	31,098
Other objects	<u>990</u>	<u>-</u>	<u>990</u>	<u>926</u>
Total	<u>1,211,810</u>	<u>1,292,294</u>	<u>(80,484)</u>	<u>1,363,013</u>
Special education programs K -12 - private tuition				
Other objects	<u>854,090</u>	<u>963,904</u>	<u>(109,814)</u>	<u>704,710</u>
Total	<u>854,090</u>	<u>963,904</u>	<u>(109,814)</u>	<u>704,710</u>
Student activities				
Other objects	<u>-</u>	<u>91,443</u>	<u>(91,443)</u>	<u>67,632</u>
Total	<u>-</u>	<u>91,443</u>	<u>(91,443)</u>	<u>67,632</u>
Total instruction	<u>28,540,649</u>	<u>29,178,825</u>	<u>(638,176)</u>	<u>29,386,050</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	572,110	499,268	72,842	559,173
Employee benefits	123,710	139,044	(15,334)	153,949
Supplies and materials	<u>560</u>	<u>38,233</u>	<u>(37,673)</u>	<u>13,106</u>
Total	<u>696,380</u>	<u>676,545</u>	<u>19,835</u>	<u>726,228</u>
Health services				
Salaries	380,450	338,213	42,237	391,192
Employee benefits	88,220	58,291	29,929	113,280
Purchased services	268,990	38,902	230,088	249,742
Supplies and materials	<u>42,360</u>	<u>3,645</u>	<u>38,715</u>	<u>41,754</u>
Total	<u>780,020</u>	<u>439,051</u>	<u>340,969</u>	<u>795,968</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Speech pathology and audiology services				
Salaries	\$ 660,930	\$ 374,501	\$ 286,429	\$ 635,478
Employee benefits	106,180	76,351	29,829	130,116
Purchased services	1,240	2,217	(977)	2,197
Supplies and materials	1,910	1,060	850	1,906
Other objects	<u>480</u>	<u>-</u>	<u>480</u>	<u>451</u>
Total	<u>770,740</u>	<u>454,129</u>	<u>316,611</u>	<u>770,148</u>
Total pupils	<u>2,247,140</u>	<u>1,569,725</u>	<u>677,415</u>	<u>2,292,344</u>
Instructional staff				
Improvement of instructional services				
Salaries	190,780	205,846	(15,066)	180,077
Employee benefits	41,500	66,572	(25,072)	49,747
Purchased services	914,080	443,644	470,436	435,258
Supplies and materials	<u>1,400</u>	<u>14,721</u>	<u>(13,321)</u>	<u>2,408</u>
Total	<u>1,147,760</u>	<u>730,783</u>	<u>416,977</u>	<u>667,490</u>
Educational media services				
Salaries	220,820	309,699	(88,879)	212,296
Employee benefits	68,470	134,178	(65,708)	86,054
Purchased services	30,330	1,602	28,728	58,068
Supplies and materials	132,860	3,914	128,946	135,058
Capital outlay	-	-	-	2,399
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,345</u>
Total	<u>452,480</u>	<u>449,393</u>	<u>3,087</u>	<u>645,220</u>
Total instructional staff	<u>1,600,240</u>	<u>1,180,176</u>	<u>420,064</u>	<u>1,312,710</u>
General administration				
Board of education services				
Salaries	-	539	(539)	-
Employee benefits	26,140	15,925	10,215	28,704
Purchased services	380,870	801,051	(420,181)	338,818
Supplies and materials	12,030	19,159	(7,129)	13,112
Other objects	<u>36,170</u>	<u>25,161</u>	<u>11,009</u>	<u>34,116</u>
Total	<u>455,210</u>	<u>861,835</u>	<u>(406,625)</u>	<u>414,750</u>
Executive administration services				
Salaries	339,270	279,201	60,069	322,786
Employee benefits	80,220	75,344	4,876	91,505
Purchased services	45,610	6,584	39,026	45,137
Supplies and materials	13,090	5,933	7,157	12,563
Other objects	<u>5,610</u>	<u>6,364</u>	<u>(754)</u>	<u>5,287</u>
Total	<u>483,800</u>	<u>373,426</u>	<u>110,374</u>	<u>477,278</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Special area administration services				
Salaries	\$ 122,590	\$ 181,492	\$ (58,902)	\$ 118,022
Employee benefits	45,060	89,998	(44,938)	52,454
Purchased services	1,370	9,553	(8,183)	1,338
Supplies and materials	80	195	(115)	72
Total	<u>169,100</u>	<u>281,238</u>	<u>(112,138)</u>	<u>171,886</u>
Tort immunity services				
Salaries	67,600	65,000	2,600	65,000
Purchased services	<u>203,020</u>	<u>265,664</u>	<u>(62,644)</u>	<u>204,463</u>
Total	<u>270,620</u>	<u>330,664</u>	<u>(60,044)</u>	<u>269,463</u>
Total general administration	<u>1,378,730</u>	<u>1,847,163</u>	<u>(468,433)</u>	<u>1,333,377</u>
School administration				
Office of the principal services				
Salaries	1,181,896	1,170,857	11,039	1,130,821
Employee benefits	409,650	590,898	(181,248)	489,877
Purchased services	2,390	44,453	(42,063)	2,239
Supplies and materials	530	-	530	523
Other objects	<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>1,624</u>
Total	<u>1,596,216</u>	<u>1,806,208</u>	<u>(209,992)</u>	<u>1,625,084</u>
Total school administration	<u>1,596,216</u>	<u>1,806,208</u>	<u>(209,992)</u>	<u>1,625,084</u>
Business				
Direction of business support services				
Salaries	75,070	137,774	(62,704)	70,957
Employee benefits	14,340	24,020	(9,680)	14,751
Purchased services	440	631	(191)	400
Supplies and materials	-	346	(346)	-
Other objects	<u>2,150</u>	<u>855</u>	<u>1,295</u>	<u>2,025</u>
Total	<u>92,000</u>	<u>163,626</u>	<u>(71,626)</u>	<u>88,133</u>
Fiscal services				
Salaries	126,600	147,972	(21,372)	123,158
Employee benefits	25,330	12,868	12,462	32,429
Purchased services	194,690	243,436	(48,746)	201,528
Supplies and materials	930	233	697	928
Capital outlay	<u>570</u>	<u>-</u>	<u>570</u>	<u>-</u>
Total	<u>348,120</u>	<u>404,509</u>	<u>(56,389)</u>	<u>358,043</u>
Operation and maintenance of plant services				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>559</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>559</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL FOR THE YEAR ENDED JUNE 30, 2023 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Pupil transportation services				
Purchased services	\$ -	\$ 169	\$ (169)	\$ -
Total	<u>-</u>	<u>169</u>	<u>(169)</u>	<u>-</u>
Food services				
Salaries	388,740	470,054	(81,314)	359,843
Employee benefits	7,720	24,125	(16,405)	9,079
Purchased services	586,960	412,765	174,195	544,335
Supplies and materials	180	234,658	(234,478)	88,367
Total	<u>983,600</u>	<u>1,141,602</u>	<u>(158,002)</u>	<u>1,001,624</u>
Total business	<u>1,423,720</u>	<u>1,709,906</u>	<u>(286,186)</u>	<u>1,448,359</u>
Central				
Staff services				
Salaries	113,620	150,691	(37,071)	110,081
Employee benefits	15,770	27,672	(11,902)	20,541
Purchased services	779,980	1,539,259	(759,279)	739,813
Supplies and materials	170	5,519	(5,349)	169
Total	<u>909,540</u>	<u>1,723,141</u>	<u>(813,601)</u>	<u>870,604</u>
Data processing services				
Salaries	79,560	53,520	26,040	73,312
Employee benefits	15,510	28,288	(12,778)	20,231
Purchased services	846,840	560,673	286,167	576,407
Supplies and materials	251,520	158,822	92,698	230,799
Capital outlay	104,000	5,989	98,011	151,030
Other objects	-	131	(131)	447
Non-capitalized equipment	3,500	167,587	(164,087)	15,047
Total	<u>1,300,930</u>	<u>975,010</u>	<u>325,920</u>	<u>1,067,273</u>
Total central	<u>2,210,470</u>	<u>2,698,151</u>	<u>(487,681)</u>	<u>1,937,877</u>
Total support services	<u>10,456,516</u>	<u>10,811,329</u>	<u>(354,813)</u>	<u>9,949,751</u>
Community services				
Salaries	161,770	236,047	(74,277)	158,385
Employee benefits	6,080	32,340	(26,260)	7,184
Purchased services	1,320	834	486	1,231
Supplies and materials	7,960	1,211	6,749	7,957
Total community services	<u>177,130</u>	<u>270,432</u>	<u>(93,302)</u>	<u>174,757</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023			2022
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Payments to other districts and governmental units				
Payments for special education programs				
Purchased services	\$ 1,733,630	\$ 2,045,146	\$ (311,516)	\$ 1,573,760
Other objects	<u>1,422,910</u>	<u>191,589</u>	<u>1,231,321</u>	<u>172,300</u>
Total	<u>3,156,540</u>	<u>2,236,735</u>	<u>919,805</u>	<u>1,746,060</u>
Other payments to in-state governmental units				
Other objects	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,624</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,624</u>
Payments for special education programs - tuition				
Other objects	<u>-</u>	<u>1,102,206</u>	<u>(1,102,206)</u>	<u>1,046,616</u>
Total	<u>-</u>	<u>1,102,206</u>	<u>(1,102,206)</u>	<u>1,046,616</u>
Total payments to other districts and governmental units	<u>3,156,540</u>	<u>3,338,941</u>	<u>(182,401)</u>	<u>2,965,300</u>
Provision for contingencies	<u>1,770,000</u>	<u>-</u>	<u>1,770,000</u>	<u>-</u>
Total expenditures	<u>44,100,835</u>	<u>43,599,527</u>	<u>501,308</u>	<u>42,475,858</u>
Excess (deficiency) of revenues over expenditures	<u>3,356,813</u>	<u>8,089,560</u>	<u>4,732,747</u>	<u>5,273,234</u>
Other financing sources (uses)				
Transfer for principal on leases	-	(55,131)	(55,131)	(52,234)
Transfer for interest on leases	<u>-</u>	<u>(5,319)</u>	<u>(5,319)</u>	<u>(8,216)</u>
Total other financing sources (uses)	<u>-</u>	<u>(60,450)</u>	<u>(60,450)</u>	<u>(60,450)</u>
Net change in fund balance	<u>\$ 3,356,813</u>	8,029,110	<u>\$ 4,672,297</u>	5,212,784
Fund balance, beginning of year		<u>15,511,150</u>		<u>10,298,366</u>
Fund balance, end of year		<u>\$ 23,540,260</u>		<u>\$ 15,511,150</u>

See Auditors' Report and Notes to Required Supplementary Information

LYONS ELEMENTARY SCHOOL DISTRICT 103

OPERATIONS AND MAINTENANCE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 2,296,900	\$ 1,856,005	\$ (440,895)	\$ 2,300,595
Investment income	49,000	55,889	6,889	43,038
Rentals	-	14,798	14,798	-
Other	-	4,371	4,371	-
Total local sources	<u>2,345,900</u>	<u>1,931,063</u>	<u>(414,837)</u>	<u>2,343,633</u>
State sources				
Evidence based funding	1,150,000	-	(1,150,000)	1,150,000
School infrastructure - maintenance projects	-	50,000	50,000	-
Total state sources	<u>1,150,000</u>	<u>50,000</u>	<u>(1,100,000)</u>	<u>1,150,000</u>
Federal sources				
Other restricted revenue from federal sources	<u>1,778,831</u>	<u>298,761</u>	<u>(1,480,070)</u>	<u>117,384</u>
Total federal sources	<u>1,778,831</u>	<u>298,761</u>	<u>(1,480,070)</u>	<u>117,384</u>
Total revenues	<u>5,274,731</u>	<u>2,279,824</u>	<u>(2,994,907)</u>	<u>3,611,017</u>
Expenditures				
Support services				
Business				
Direction of business support services				
Other objects	<u>400</u>	<u>-</u>	<u>400</u>	<u>-</u>
Total	<u>400</u>	<u>-</u>	<u>400</u>	<u>-</u>
Facilities acquisition and construction service				
Capital outlay	<u>-</u>	<u>183,798</u>	<u>(183,798)</u>	<u>-</u>
Total	<u>-</u>	<u>183,798</u>	<u>(183,798)</u>	<u>-</u>
Operation and maintenance of plant services				
Salaries	1,340,770	1,344,444	(3,674)	1,240,255
Employee benefits	221,910	335,857	(113,947)	292,373
Purchased services	2,008,071	569,379	1,438,692	639,636
Supplies and materials	751,890	547,651	204,239	737,028
Capital outlay	17,150	35,660	(18,510)	11,200
Other objects	-	190	(190)	-
Non-capitalized equipment	<u>38,540</u>	<u>4,048</u>	<u>34,492</u>	<u>38,906</u>
Total	<u>4,378,331</u>	<u>2,837,229</u>	<u>1,541,102</u>	<u>2,959,398</u>
Total business	<u>4,378,731</u>	<u>3,021,027</u>	<u>1,357,704</u>	<u>2,959,398</u>
Total support services	<u>4,378,731</u>	<u>3,021,027</u>	<u>1,357,704</u>	<u>2,959,398</u>

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103
OPERATIONS AND MAINTENANCE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Provision for contingencies	\$ 500,000	\$ -	\$ 500,000	\$ -
Total expenditures	<u>4,878,731</u>	<u>3,021,027</u>	<u>1,857,704</u>	<u>2,959,398</u>
Net change in fund balance	<u>\$ 396,000</u>	(741,203)	<u>\$ (1,137,203)</u>	651,619
Fund balance, beginning of year		<u>2,749,967</u>		<u>2,098,348</u>
Fund balance, end of year		<u>\$ 2,008,764</u>		<u>\$ 2,749,967</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103
TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 1,360,200	\$ 224,393	\$ (1,135,807)	\$ 761,008
Investment income	71,700	89,034	17,334	62,514
Other	-	848	848	-
Total local sources	<u>1,431,900</u>	<u>314,275</u>	<u>(1,117,625)</u>	<u>823,522</u>
State sources				
Transportation - regular/vocational	60,000	113,828	53,828	5,229
Transportation - special education	<u>383,900</u>	<u>579,043</u>	<u>195,143</u>	<u>171,538</u>
Total state sources	<u>443,900</u>	<u>692,871</u>	<u>248,971</u>	<u>176,767</u>
Total revenues	<u>1,875,800</u>	<u>1,007,146</u>	<u>(868,654)</u>	<u>1,000,289</u>
Expenditures				
Support Services				
Business				
Pupil transportation services				
Salaries	14,630	13,065	1,565	14,006
Employee benefits	160	100	60	136
Purchased services	<u>1,578,920</u>	<u>1,536,552</u>	<u>42,368</u>	<u>1,486,720</u>
Total	<u>1,593,710</u>	<u>1,549,717</u>	<u>43,993</u>	<u>1,500,862</u>
Total business	<u>1,593,710</u>	<u>1,549,717</u>	<u>43,993</u>	<u>1,500,862</u>
Total support services	<u>1,593,710</u>	<u>1,549,717</u>	<u>43,993</u>	<u>1,500,862</u>
Total expenditures	<u>1,593,710</u>	<u>1,549,717</u>	<u>43,993</u>	<u>1,500,862</u>
Net change in fund balance	<u>\$ 282,090</u>	(542,571)	<u>\$ (824,661)</u>	(500,573)
Fund balance, beginning of year		<u>3,450,893</u>		<u>3,951,466</u>
Fund balance, end of year		<u>\$ 2,908,322</u>		<u>\$ 3,450,893</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 319,400	\$ 259,468	\$ (59,932)	\$ 320,119
Social security/Medicare only levy	319,400	259,468	(59,932)	320,119
Corporate personal property replacement taxes	320,000	320,000	-	180,000
Investment income	<u>29,000</u>	<u>53,270</u>	<u>24,270</u>	<u>27,014</u>
Total local sources	<u>987,800</u>	<u>892,206</u>	<u>(95,594)</u>	<u>847,252</u>
Total revenues	<u>987,800</u>	<u>892,206</u>	<u>(95,594)</u>	<u>847,252</u>
Expenditures				
Instruction				
Regular programs	150,750	131,353	19,397	135,395
Special education programs	154,610	152,878	1,732	139,728
Special education programs Pre-K	23,470	7,887	15,583	21,193
Remedial and supplemental programs K - 12	4,390	7,391	(3,001)	3,936
Remedial and supplemental programs Pre-K	21,720	1,553	20,167	19,601
Interscholastic programs	6,610	6,431	179	5,770
Summer school programs	-	19	(19)	-
Gifted programs	850	-	850	750
Bilingual programs	<u>13,810</u>	<u>13,081</u>	<u>729</u>	<u>12,437</u>
Total instruction	<u>376,210</u>	<u>320,593</u>	<u>55,617</u>	<u>338,810</u>
Support services				
Pupils				
Attendance and social work services	8,780	6,886	1,894	7,907
Health services	76,340	53,436	22,904	69,003
Speech pathology and audiology services	<u>10,000</u>	<u>5,227</u>	<u>4,773</u>	<u>9,019</u>
Total pupils	<u>95,120</u>	<u>65,549</u>	<u>29,571</u>	<u>85,929</u>
Instructional staff				
Improvement of instructional staff	2,960	3,266	(306)	2,655
Educational media services	24,840	4,218	20,622	2,991
Assessment and testing	<u>1,890</u>	<u>-</u>	<u>1,890</u>	<u>-</u>
Total instructional staff	<u>29,690</u>	<u>7,484</u>	<u>22,206</u>	<u>5,646</u>
General administration				
Executive administration services	-	17,091	(17,091)	19,436
Special area administration services	<u>-</u>	<u>8,117</u>	<u>(8,117)</u>	<u>1,706</u>
Total general administration	<u>-</u>	<u>25,208</u>	<u>(25,208)</u>	<u>21,142</u>

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See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
School administration				
Office of the principal services	\$ 66,600	\$ 61,933	\$ 4,667	\$ 60,170
Total school administration	<u>66,600</u>	<u>61,933</u>	<u>4,667</u>	<u>60,170</u>
Business				
Direction of business support services	1,160	20,505	(19,345)	1,047
Fiscal services	28,730	21,857	6,873	26,090
Operations and maintenance of plant services	256,770	213,181	43,589	232,537
Pupil transportation services	800	730	70	710
Food services	<u>48,910</u>	<u>38,881</u>	<u>10,029</u>	<u>44,158</u>
Total business	<u>336,370</u>	<u>295,154</u>	<u>41,216</u>	<u>304,542</u>
Central				
Staff services	26,960	28,058	(1,098)	24,536
Data processing services	<u>15,790</u>	<u>7,942</u>	<u>7,848</u>	<u>14,284</u>
Total central	<u>42,750</u>	<u>36,000</u>	<u>6,750</u>	<u>38,820</u>
Total support services	<u>570,530</u>	<u>491,328</u>	<u>79,202</u>	<u>516,249</u>
Community services				
	<u>27,330</u>	<u>29,502</u>	<u>(2,172)</u>	<u>24,724</u>
Total expenditures	<u>974,070</u>	<u>841,423</u>	<u>132,647</u>	<u>879,783</u>
Net change in fund balance	<u>\$ 13,730</u>	50,783	<u>\$ 37,053</u>	(32,531)
Fund balance, beginning of year		<u>1,429,630</u>		<u>1,462,161</u>
Fund balance, end of year		<u>\$ 1,480,413</u>		<u>\$ 1,429,630</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

The budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of an resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

LYONS ELEMENTARY SCHOOL DISTRICT 103
DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 1,043,100	\$ 859,887	\$ (183,213)	\$ 1,074,637
Investment income	<u>14,500</u>	<u>15,970</u>	<u>1,470</u>	<u>12,807</u>
Total local sources	<u>1,057,600</u>	<u>875,857</u>	<u>(181,743)</u>	<u>1,087,444</u>
Total revenues	<u>1,057,600</u>	<u>875,857</u>	<u>(181,743)</u>	<u>1,087,444</u>
Expenditures				
Debt services				
Interest on short term debt				
Tax anticipation warrants	<u>977,060</u>	<u>-</u>	<u>977,060</u>	<u>-</u>
Total	<u>977,060</u>	<u>-</u>	<u>977,060</u>	<u>-</u>
Payments on long term debt				
Interest on long term debt	-	148,819	(148,819)	153,716
Principal payments on long term debt	<u>-</u>	<u>905,131</u>	<u>(905,131)</u>	<u>902,234</u>
Total	<u>-</u>	<u>1,053,950</u>	<u>(1,053,950)</u>	<u>1,055,950</u>
Other debt service				
Other objects	<u>2,120</u>	<u>-</u>	<u>2,120</u>	<u>-</u>
Total	<u>2,120</u>	<u>-</u>	<u>2,120</u>	<u>-</u>
Total debt services	<u>979,180</u>	<u>1,053,950</u>	<u>(74,770)</u>	<u>1,055,950</u>
Total expenditures	<u>979,180</u>	<u>1,053,950</u>	<u>(74,770)</u>	<u>1,055,950</u>
Excess (deficiency) of revenues over expenditures	<u>78,420</u>	<u>(178,093)</u>	<u>(256,513)</u>	<u>31,494</u>
Other financing sources (uses)				
Transfer for principal on leases	-	55,131	55,131	52,234
Transfer for interest on leases	<u>-</u>	<u>5,319</u>	<u>5,319</u>	<u>8,216</u>
Total other financing sources (uses)	<u>-</u>	<u>60,450</u>	<u>60,450</u>	<u>60,450</u>
Net change in fund balance	<u>\$ 78,420</u>	<u>(117,643)</u>	<u>\$ (196,063)</u>	<u>91,944</u>
Fund balance, beginning of year		<u>920,825</u>		<u>828,881</u>
Fund balance, end of year		<u>\$ 803,182</u>		<u>\$ 920,825</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103
CAPITAL PROJECTS FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
Investment income	\$ 8	\$ 13	\$ 5	\$ 7
Total local sources	<u>8</u>	<u>13</u>	<u>5</u>	<u>7</u>
Total revenues	<u>8</u>	<u>13</u>	<u>5</u>	<u>7</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 8</u>	13	<u>\$ 5</u>	7
Fund balance, beginning of year		<u>460</u>		<u>453</u>
Fund balance, end of year		<u>\$ 473</u>		<u>\$ 460</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103
FIRE PREVENTION AND LIFE SAFETY FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023			2022
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 296,200	\$ 240,499	\$ (55,701)	\$ 296,982
Investment income	<u>24,300</u>	<u>45,734</u>	<u>21,434</u>	<u>21,667</u>
Total local sources	<u>320,500</u>	<u>286,233</u>	<u>(34,267)</u>	<u>318,649</u>
Total revenues	<u>320,500</u>	<u>286,233</u>	<u>(34,267)</u>	<u>318,649</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction service				
Purchased services	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>-</u>
Total	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>-</u>
Total business	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>-</u>
Total support services	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>-</u>
Total expenditures	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>-</u>
Net change in fund balance	<u>\$ 160,760</u>	286,233	<u>\$ 125,473</u>	318,649
Fund balance, beginning of year		<u>1,588,342</u>		<u>1,269,693</u>
Fund balance, end of year		<u>\$ 1,874,575</u>		<u>\$ 1,588,342</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

COMBINING BALANCE SHEET

AS OF JUNE 30, 2023

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Assets				
Cash and investments	\$ 20,786,040	\$ 196,507	\$ 2,470,578	\$ 23,453,125
Student activity cash	77,433	-	-	77,433
Receivables (net allowance for uncollectibles):				
Property taxes	9,307,277	170,959	584,988	10,063,224
Replacement taxes	1,176,892	-	-	1,176,892
Intergovernmental	1,504,456	-	-	1,504,456
Total assets	<u>\$ 32,852,098</u>	<u>\$ 367,466</u>	<u>\$ 3,055,566</u>	<u>\$ 36,275,130</u>
Liabilities, deferred inflows of resources, and fund balance				
Liabilities				
Accounts payable	\$ 155,044	\$ -	\$ -	\$ 155,044
Salaries and wages payable	1,913,002	-	-	1,913,002
Payroll deductions payable	238,120	-	-	238,120
Health claims payable	756,858	-	-	756,858
Total liabilities	<u>3,063,024</u>	<u>-</u>	<u>-</u>	<u>3,063,024</u>
Deferred inflows of resources				
Property taxes levied for a future period	8,909,944	163,661	560,015	9,633,620
Unavailable state and federal aid receivable	38,226	-	-	38,226
Total deferred inflows of resources	<u>8,948,170</u>	<u>163,661</u>	<u>560,015</u>	<u>9,671,846</u>
Fund balance				
Restricted	-	203,805	-	203,805
Assigned	77,433	-	-	77,433
Unassigned	20,763,471	-	2,495,551	23,259,022
Total fund balance	<u>20,840,904</u>	<u>203,805</u>	<u>2,495,551</u>	<u>23,540,260</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 32,852,098</u>	<u>\$ 367,466</u>	<u>\$ 3,055,566</u>	<u>\$ 36,275,130</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2023

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
Revenues				
Property taxes	\$ 14,028,482	\$ 270,539	\$ 627,792	\$ 14,926,813
Corporate personal property replacement taxes	7,143,369	-	-	7,143,369
State aid	21,291,515	-	-	21,291,515
Federal aid	7,298,895	-	-	7,298,895
Investment income	392,124	3,169	48,625	443,918
Student activities	89,471	-	-	89,471
Other	475,155	19,951	-	495,106
Total revenues	<u>50,719,011</u>	<u>293,659</u>	<u>676,417</u>	<u>51,689,087</u>
Expenditures				
Current:				
Instruction:				
Regular programs	13,730,651	-	-	13,730,651
Special programs	5,873,538	-	-	5,873,538
Other instructional programs	1,780,578	-	-	1,780,578
Student activities	91,443	-	-	91,443
State retirement contributions	7,702,615	-	-	7,702,615
Support Services:				
Pupils	1,569,725	-	-	1,569,725
Instructional staff	1,180,176	-	-	1,180,176
General administration	1,516,499	330,664	-	1,847,163
School administration	1,806,208	-	-	1,806,208
Business	1,709,737	-	-	1,709,737
Transportation	169	-	-	169
Central	2,692,162	-	-	2,692,162
Community services	270,432	-	-	270,432
Payments to other districts and gov't units	3,338,941	-	-	3,338,941
Capital outlay	5,989	-	-	5,989
Total expenditures	<u>43,268,863</u>	<u>330,664</u>	<u>-</u>	<u>43,599,527</u>
Excess (deficiency) of revenues over expenditures	<u>7,450,148</u>	<u>(37,005)</u>	<u>676,417</u>	<u>8,089,560</u>
Other financing sources (uses)				
Transfers (out)	(60,450)	-	-	(60,450)
Total other financing sources (uses)	<u>(60,450)</u>	<u>-</u>	<u>-</u>	<u>(60,450)</u>
Net change in fund balance	7,389,698	(37,005)	676,417	8,029,110
Fund balance, beginning of year	<u>13,451,206</u>	<u>240,810</u>	<u>1,819,134</u>	<u>15,511,150</u>
Fund balance, end of year	<u>\$ 20,840,904</u>	<u>\$ 203,805</u>	<u>\$ 2,495,551</u>	<u>\$ 23,540,260</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Revenues				
Local sources				
General levy	\$ 14,838,719	\$ 12,690,238	\$ (2,148,481)	\$ 15,583,722
Special education levy	1,646,100	1,338,244	(307,856)	1,649,261
Corporate personal property replacement taxes	5,492,073	7,143,369	1,651,296	6,971,789
Investment income	149,200	392,124	242,924	158,977
Sales to pupils - lunch	1	49,067	49,066	944
Sales to pupils - a la carte	1	(54)	(55)	-
Admissions - athletic	10,001	3,014	(6,987)	4,475
Fees	31,000	22,001	(8,999)	1,454
Other pupil activity revenue	-	603	603	695
Student activities	-	89,471	89,471	65,315
Rentals	-	-	-	57,370
Refund of prior years' expenditures	-	81,629	81,629	382
Other local fees	-	500	500	-
Other	3,500	318,395	314,895	54,482
Total local sources	<u>22,170,595</u>	<u>22,128,601</u>	<u>(41,994)</u>	<u>24,548,866</u>
State sources				
Evidence based funding	11,109,555	12,259,555	1,150,000	11,041,794
Special education - private facility tuition	291,779	531,722	239,943	165,430
Special education - orphanage - individual	381,884	196,335	(185,549)	314,944
Special education - orphanage - summer individual	22,646	-	(22,646)	16,695
State free lunch & breakfast	8,968	7,792	(1,176)	13,197
Early childhood - block grant	593,370	520,235	(73,135)	590,979
Other restricted revenue from state sources	155,970	73,261	(82,709)	73,652
On behalf payment to TRS from the state	7,533,230	7,702,615	169,385	8,017,370
Total state sources	<u>20,097,402</u>	<u>21,291,515</u>	<u>1,194,113</u>	<u>20,234,061</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Federal sources				
National school lunch program	\$ 472,081	\$ 673,954	\$ 201,873	\$ 663,017
School breakfast program	14,445	97,421	82,976	116,237
Summer food service admin/program	-	-	-	23,033
Food service - other	-	35,523	35,523	88,206
Title I - Low income	509,810	1,236,135	726,325	2,130
Title I - Other	9,720	-	(9,720)	-
Federal - special education - preschool flow-through	22,530	24,304	1,774	21,193
Federal - special education - IDEA - flow-through	503,030	601,851	98,821	520,039
Federal - special education - IDEA - room & board	111,580	-	(111,580)	-
Title III - English language acquisition	58,610	98,193	39,583	30,204
Medicaid matching funds - administrative outreach	179,000	176,080	(2,920)	(2,444)
Medicaid matching funds - fee-for-service program	-	84,374	84,374	126,120
Other restricted revenue from federal sources	<u>2,855,345</u>	<u>4,271,060</u>	<u>1,415,715</u>	<u>802,378</u>
Total federal sources	<u>4,736,151</u>	<u>7,298,895</u>	<u>2,562,744</u>	<u>2,390,113</u>
Total revenues	<u>47,004,148</u>	<u>50,719,011</u>	<u>3,714,863</u>	<u>47,173,040</u>
Expenditures				
Instruction				
Regular programs				
Salaries	9,462,260	9,030,002	432,258	9,268,920
Employee benefits	2,627,400	3,062,078	(434,678)	3,231,452
On-behalf payments to TRS from the state	7,533,230	7,702,615	(169,385)	8,017,370
Purchased services	232,070	981,348	(749,278)	572,043
Supplies and materials	1,472,260	657,223	815,037	1,067,199
Capital outlay	222,899	-	222,899	700
Non-capitalized equipment	<u>6,980</u>	<u>-</u>	<u>6,980</u>	<u>6,974</u>
Total	<u>21,557,099</u>	<u>21,433,266</u>	<u>123,833</u>	<u>22,164,658</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Special education programs				
Salaries	\$ 2,451,860	\$ 2,538,817	\$ (86,957)	\$ 2,407,882
Employee benefits	523,690	771,618	(247,928)	661,286
Purchased services	19,020	40,317	(21,297)	15,822
Supplies and materials	11,850	7,459	4,391	16,433
Non-capitalized equipment	<u>260</u>	<u>-</u>	<u>260</u>	<u>252</u>
Total	<u>3,006,680</u>	<u>3,358,211</u>	<u>(351,531)</u>	<u>3,101,675</u>
Special education programs Pre-K				
Salaries	315,870	496,193	(180,323)	303,707
Employee benefits	67,840	180,767	(112,927)	85,539
Purchased services	8,110	2,174	5,936	7,644
Supplies and materials	<u>2,670</u>	<u>1,647</u>	<u>1,023</u>	<u>2,664</u>
Total	<u>394,490</u>	<u>680,781</u>	<u>(286,291)</u>	<u>399,554</u>
Remedial and supplemental programs K - 12				
Salaries	226,210	485,526	(259,316)	219,047
Employee benefits	56,610	137,874	(81,264)	65,844
Purchased services	72,600	53,044	19,556	68,488
Supplies and materials	<u>84,440</u>	<u>194,198</u>	<u>(109,758)</u>	<u>84,423</u>
Total	<u>439,860</u>	<u>870,642</u>	<u>(430,782)</u>	<u>437,802</u>
Remedial and supplemental programs Pre - K				
Salaries	490,190	6,353	483,837	508,694
Employee benefits	115,620	4,326	111,294	141,803
Purchased services	2,590	5,455	(2,865)	7,603
Supplies and materials	28,320	34,405	(6,085)	28,581
Other objects	<u>1,700</u>	<u>1,720</u>	<u>(20)</u>	<u>1,600</u>
Total	<u>638,420</u>	<u>52,259</u>	<u>586,161</u>	<u>688,281</u>
Interscholastic programs				
Salaries	266,620	330,868	(64,248)	272,645
Employee benefits	47,540	71,884	(24,344)	59,557
Purchased services	35,200	25,588	9,612	33,186
Supplies and materials	6,650	4,648	2,002	6,722
Other objects	530	300	230	500
Non-capitalized equipment	<u>150</u>	<u>1,400</u>	<u>(1,250)</u>	<u>150</u>
Total	<u>356,690</u>	<u>434,688</u>	<u>(77,998)</u>	<u>372,760</u>
Summer school programs				
Salaries	-	1,320	(1,320)	-
Employee benefits	<u>-</u>	<u>17</u>	<u>(17)</u>	<u>-</u>
Total	<u>-</u>	<u>1,337</u>	<u>(1,337)</u>	<u>-</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Gifted programs				
Salaries	\$ 56,500	\$ -	\$ 56,500	\$ 54,305
Employee benefits	<u>25,010</u>	<u>-</u>	<u>25,010</u>	<u>31,660</u>
Total	<u>81,510</u>	<u>-</u>	<u>81,510</u>	<u>85,965</u>
Bilingual programs				
Salaries	917,450	921,659	(4,209)	876,957
Employee benefits	225,590	317,678	(92,088)	277,836
Purchased services	37,510	-	37,510	176,196
Supplies and materials	30,270	52,957	(22,687)	31,098
Other objects	<u>990</u>	<u>-</u>	<u>990</u>	<u>926</u>
Total	<u>1,211,810</u>	<u>1,292,294</u>	<u>(80,484)</u>	<u>1,363,013</u>
Special education programs K -12 - private tuition				
Other objects	<u>854,090</u>	<u>963,904</u>	<u>(109,814)</u>	<u>704,710</u>
Total	<u>854,090</u>	<u>963,904</u>	<u>(109,814)</u>	<u>704,710</u>
Student activities				
Other objects	<u>-</u>	<u>91,443</u>	<u>(91,443)</u>	<u>67,632</u>
Total	<u>-</u>	<u>91,443</u>	<u>(91,443)</u>	<u>67,632</u>
Total instruction	<u>28,540,649</u>	<u>29,178,825</u>	<u>(638,176)</u>	<u>29,386,050</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	572,110	499,268	72,842	559,173
Employee benefits	123,710	139,044	(15,334)	153,949
Supplies and materials	<u>560</u>	<u>38,233</u>	<u>(37,673)</u>	<u>13,106</u>
Total	<u>696,380</u>	<u>676,545</u>	<u>19,835</u>	<u>726,228</u>
Health services				
Salaries	380,450	338,213	42,237	391,192
Employee benefits	88,220	58,291	29,929	113,280
Purchased services	268,990	38,902	230,088	249,742
Supplies and materials	<u>42,360</u>	<u>3,645</u>	<u>38,715</u>	<u>41,754</u>
Total	<u>780,020</u>	<u>439,051</u>	<u>340,969</u>	<u>795,968</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Speech pathology and audiology services				
Salaries	\$ 660,930	\$ 374,501	\$ 286,429	\$ 635,478
Employee benefits	106,180	76,351	29,829	130,116
Purchased services	1,240	2,217	(977)	2,197
Supplies and materials	1,910	1,060	850	1,906
Other objects	<u>480</u>	<u>-</u>	<u>480</u>	<u>451</u>
Total	<u>770,740</u>	<u>454,129</u>	<u>316,611</u>	<u>770,148</u>
Total pupils	<u>2,247,140</u>	<u>1,569,725</u>	<u>677,415</u>	<u>2,292,344</u>
Instructional staff				
Improvement of instructional services				
Salaries	190,780	205,846	(15,066)	180,077
Employee benefits	41,500	66,572	(25,072)	49,747
Purchased services	914,080	443,644	470,436	435,258
Supplies and materials	<u>1,400</u>	<u>14,721</u>	<u>(13,321)</u>	<u>2,408</u>
Total	<u>1,147,760</u>	<u>730,783</u>	<u>416,977</u>	<u>667,490</u>
Educational media services				
Salaries	220,820	309,699	(88,879)	212,296
Employee benefits	68,470	134,178	(65,708)	86,054
Purchased services	30,330	1,602	28,728	58,068
Supplies and materials	132,860	3,914	128,946	135,058
Capital outlay	-	-	-	2,399
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,345</u>
Total	<u>452,480</u>	<u>449,393</u>	<u>3,087</u>	<u>645,220</u>
Total instructional staff	<u>1,600,240</u>	<u>1,180,176</u>	<u>420,064</u>	<u>1,312,710</u>
General administration				
Board of education services				
Salaries	-	539	(539)	-
Employee benefits	26,140	15,925	10,215	28,704
Purchased services	380,870	801,051	(420,181)	338,818
Supplies and materials	12,030	19,159	(7,129)	13,112
Other objects	<u>36,170</u>	<u>25,161</u>	<u>11,009</u>	<u>34,116</u>
Total	<u>455,210</u>	<u>861,835</u>	<u>(406,625)</u>	<u>414,750</u>
Executive administration services				
Salaries	339,270	279,201	60,069	322,786
Employee benefits	80,220	75,344	4,876	91,505
Purchased services	45,610	6,584	39,026	45,137
Supplies and materials	13,090	5,933	7,157	12,563
Other objects	<u>5,610</u>	<u>6,364</u>	<u>(754)</u>	<u>5,287</u>
Total	<u>483,800</u>	<u>373,426</u>	<u>110,374</u>	<u>477,278</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103
EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Special area administration services				
Salaries	\$ 122,590	\$ 181,492	\$ (58,902)	\$ 118,022
Employee benefits	45,060	89,998	(44,938)	52,454
Purchased services	1,370	9,553	(8,183)	1,338
Supplies and materials	80	195	(115)	72
Total	<u>169,100</u>	<u>281,238</u>	<u>(112,138)</u>	<u>171,886</u>
Total general administration	<u>1,108,110</u>	<u>1,516,499</u>	<u>(408,389)</u>	<u>1,063,914</u>
School administration				
Office of the principal services				
Salaries	1,181,896	1,170,857	11,039	1,130,821
Employee benefits	409,650	590,898	(181,248)	489,877
Purchased services	2,390	44,453	(42,063)	2,239
Supplies and materials	530	-	530	523
Other objects	1,750	-	1,750	1,624
Total	<u>1,596,216</u>	<u>1,806,208</u>	<u>(209,992)</u>	<u>1,625,084</u>
Total school administration	<u>1,596,216</u>	<u>1,806,208</u>	<u>(209,992)</u>	<u>1,625,084</u>
Business				
Direction of business support services				
Salaries	75,070	137,774	(62,704)	70,957
Employee benefits	14,340	24,020	(9,680)	14,751
Purchased services	440	631	(191)	400
Supplies and materials	-	346	(346)	-
Other objects	2,150	855	1,295	2,025
Total	<u>92,000</u>	<u>163,626</u>	<u>(71,626)</u>	<u>88,133</u>
Fiscal services				
Salaries	126,600	147,972	(21,372)	123,158
Employee benefits	25,330	12,868	12,462	32,429
Purchased services	194,690	243,436	(48,746)	201,528
Supplies and materials	930	233	697	928
Capital outlay	570	-	570	-
Total	<u>348,120</u>	<u>404,509</u>	<u>(56,389)</u>	<u>358,043</u>
Operation and maintenance of plant services				
Capital outlay	-	-	-	559
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>559</u>
Pupil transportation services				
Purchased services	-	169	(169)	-
Total	<u>-</u>	<u>169</u>	<u>(169)</u>	<u>-</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Food services				
Salaries	\$ 388,740	\$ 470,054	\$ (81,314)	\$ 359,843
Employee benefits	7,720	24,125	(16,405)	9,079
Purchased services	586,960	412,765	174,195	544,335
Supplies and materials	<u>180</u>	<u>234,658</u>	<u>(234,478)</u>	<u>88,367</u>
Total	<u>983,600</u>	<u>1,141,602</u>	<u>(158,002)</u>	<u>1,001,624</u>
Total business	<u>1,423,720</u>	<u>1,709,906</u>	<u>(286,186)</u>	<u>1,448,359</u>
Central				
Staff services				
Salaries	113,620	150,691	(37,071)	110,081
Employee benefits	15,770	27,672	(11,902)	20,541
Purchased services	779,980	1,539,259	(759,279)	739,813
Supplies and materials	<u>170</u>	<u>5,519</u>	<u>(5,349)</u>	<u>169</u>
Total	<u>909,540</u>	<u>1,723,141</u>	<u>(813,601)</u>	<u>870,604</u>
Data processing services				
Salaries	79,560	53,520	26,040	73,312
Employee benefits	15,510	28,288	(12,778)	20,231
Purchased services	846,840	560,673	286,167	576,407
Supplies and materials	251,520	158,822	92,698	230,799
Capital outlay	104,000	5,989	98,011	151,030
Other objects	-	131	(131)	447
Non-capitalized equipment	<u>3,500</u>	<u>167,587</u>	<u>(164,087)</u>	<u>15,047</u>
Total	<u>1,300,930</u>	<u>975,010</u>	<u>325,920</u>	<u>1,067,273</u>
Total central	<u>2,210,470</u>	<u>2,698,151</u>	<u>(487,681)</u>	<u>1,937,877</u>
Total support services	<u>10,185,896</u>	<u>10,480,665</u>	<u>(294,769)</u>	<u>9,680,288</u>
Community services				
Salaries	161,770	236,047	(74,277)	158,385
Employee benefits	6,080	32,340	(26,260)	7,184
Purchased services	1,320	834	486	1,231
Supplies and materials	<u>7,960</u>	<u>1,211</u>	<u>6,749</u>	<u>7,957</u>
Total community services	<u>177,130</u>	<u>270,432</u>	<u>(93,302)</u>	<u>174,757</u>
Payments to other districts and governmental units				
Payments for special education programs				
Purchased services	1,733,630	2,045,146	(311,516)	1,573,760
Other objects	<u>1,422,910</u>	<u>191,589</u>	<u>1,231,321</u>	<u>172,300</u>
Total	<u>3,156,540</u>	<u>2,236,735</u>	<u>919,805</u>	<u>1,746,060</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023		VARIANCE WITH FINAL BUDGET	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Other payments to in-state governmental units				
Other objects	\$ -	\$ -	\$ -	\$ 172,624
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,624</u>
Payments for special education programs - tuition				
Other objects	-	1,102,206	(1,102,206)	1,046,616
Total	<u>-</u>	<u>1,102,206</u>	<u>(1,102,206)</u>	<u>1,046,616</u>
Total payments to other districts and governmental units	<u>3,156,540</u>	<u>3,338,941</u>	<u>(182,401)</u>	<u>2,965,300</u>
Provision for contingencies	<u>1,770,000</u>	<u>-</u>	<u>1,770,000</u>	<u>-</u>
Total expenditures	<u>43,830,215</u>	<u>43,268,863</u>	<u>561,352</u>	<u>42,206,395</u>
Excess (deficiency) of revenues over expenditures	<u>3,173,933</u>	<u>7,450,148</u>	<u>4,276,215</u>	<u>4,966,645</u>
Other financing sources (uses)				
Transfer for principal on leases	-	(55,131)	(55,131)	(52,234)
Transfer for interest on leases	<u>-</u>	<u>(5,319)</u>	<u>(5,319)</u>	<u>(8,216)</u>
Total other financing sources (uses)	<u>-</u>	<u>(60,450)</u>	<u>(60,450)</u>	<u>(60,450)</u>
Net change in fund balance	<u>\$ 3,173,933</u>	7,389,698	<u>\$ 4,215,765</u>	4,906,195
Fund balance, beginning of year		<u>13,451,206</u>		<u>8,545,011</u>
Fund balance, end of year		<u>\$ 20,840,904</u>		<u>\$ 13,451,206</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

TORT IMMUNITY AND JUDGMENT ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023			2022
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
Tort immunity levy	\$ 332,100	\$ 270,539	\$ (61,561)	\$ 331,052
Investment income	2,700	3,169	469	2,697
Refund of prior years' expenditures	-	19,951	19,951	-
Total local sources	<u>334,800</u>	<u>293,659</u>	<u>(41,141)</u>	<u>333,749</u>
Total revenues	<u>334,800</u>	<u>293,659</u>	<u>(41,141)</u>	<u>333,749</u>
Expenditures				
Support services				
General administration				
Salaries	67,600	-	67,600	-
Purchased services	<u>203,020</u>	<u>-</u>	<u>203,020</u>	<u>-</u>
Total	<u>270,620</u>	<u>-</u>	<u>270,620</u>	<u>-</u>
Risk management and claims service payments				
Salaries	-	65,000	(65,000)	65,000
Purchased services	<u>-</u>	<u>265,664</u>	<u>(265,664)</u>	<u>204,463</u>
Total	<u>-</u>	<u>330,664</u>	<u>(330,664)</u>	<u>269,463</u>
Total general administration	<u>270,620</u>	<u>330,664</u>	<u>(60,044)</u>	<u>269,463</u>
Total support services	<u>270,620</u>	<u>330,664</u>	<u>(60,044)</u>	<u>269,463</u>
Total expenditures	<u>270,620</u>	<u>330,664</u>	<u>(60,044)</u>	<u>269,463</u>
Net change in fund balance	<u>\$ 64,180</u>	<u>(37,005)</u>	<u>\$ (101,185)</u>	<u>64,286</u>
Fund balance, beginning of year		<u>240,810</u>		<u>176,524</u>
Fund balance, end of year		<u>\$ 203,805</u>		<u>\$ 240,810</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

WORKING CASH ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022

	2023			2022
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Revenues				
Local sources				
General levy	\$ 90,200	\$ 627,792	\$ 537,592	\$ 217,422
Investment income	<u>28,500</u>	<u>48,625</u>	<u>20,125</u>	<u>24,881</u>
Total local sources	<u>118,700</u>	<u>676,417</u>	<u>557,717</u>	<u>242,303</u>
Total revenues	<u>118,700</u>	<u>676,417</u>	<u>557,717</u>	<u>242,303</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 118,700</u>	676,417	<u>\$ 557,717</u>	242,303
Fund balance, beginning of year		<u>1,819,134</u>		<u>1,576,831</u>
Fund balance, end of year		<u>\$ 2,495,551</u>		<u>\$ 1,819,134</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

FIVE YEAR SUMMARY OF ASSESSED VALUATIONS, TAX RATES AND EXTENSIONS AS OF JUNE 30, 2023

	2022	2021	2020	2019	2018
Assessed valuation	<u>\$ 464,861,338</u>	<u>\$ 471,645,313</u>	<u>\$ 513,664,237</u>	<u>\$ 401,467,992</u>	<u>\$ 402,574,021</u>
Tax rates					
Educational	3.4404	3.1004	3.0618	3.7882	3.5055
Tort immunity	0.0695	0.0711	0.0603	0.0607	0.0631
Special education	0.3433	0.3521	0.2988	0.3764	0.3617
Operations and maintenance	0.4738	0.4913	0.4169	0.5206	0.4973
Levy adjustment PA 102-0519	0.2190	0.0492	-	-	-
Debt service	0.2244	0.2212	0.2031	0.2598	0.2591
Transportation	0.0563	0.0577	0.2469	0.3096	0.3830
Municipal Retirement	0.0665	0.0683	0.0580	0.0729	0.1440
Social Security	0.0665	0.0683	0.0580	0.0729	0.1440
Working Cash	0.0188	0.0193	0.0164	0.0206	0.0195
Fire prevention and life safety	<u>0.0616</u>	<u>0.0634</u>	<u>0.0538</u>	<u>0.0680</u>	<u>0.0388</u>
Total	<u>5.0401</u>	<u>4.5623</u>	<u>4.4740</u>	<u>5.5497</u>	<u>5.4160</u>
Tax extensions					
Educational	\$ 15,993,089	\$ 14,623,028	\$ 15,727,371	\$ 15,208,410	\$ 14,112,232
Tort immunity	323,078	335,136	309,739	243,691	254,024
Special education	1,595,868	1,660,680	1,534,828	1,511,125	1,456,110
Operations and maintenance	2,202,513	2,317,060	2,141,466	2,090,042	2,002,000
Levy adjustment PA 102-0519	1,018,122	232,038	-	-	-
Debt service	1,043,175	1,043,175	1,043,175	1,043,175	1,043,175
Transportation	261,716	272,229	1,268,237	1,242,944	1,541,858
Municipal Retirement	309,132	322,354	297,925	292,670	579,706
Social Security	309,132	322,354	297,925	292,670	579,706
Working Cash	87,393	91,148	84,240	82,702	78,501
Fire prevention and life safety	<u>286,354</u>	<u>299,012</u>	<u>276,351</u>	<u>272,998</u>	<u>156,198</u>
Total	<u>\$ 23,429,572</u>	<u>\$ 21,518,214</u>	<u>\$ 22,981,257</u>	<u>\$ 22,280,427</u>	<u>\$ 21,803,510</u>

Reporting and insights from 2023 audit:

Lyons Elementary School
District 103

June 30, 2023

Executive summary

We have completed our audit of the financial statements of Lyons Elementary School District 103 (the District) for the year ended June 30, 2023, and have issued our report thereon dated February 23, 2024. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your District's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas Lyons Elementary District 103 should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Nicholus Cavaliere, CPA, CFE, Partner: n.cavaliere@bakertilly.com or +1 (630) 645 6244
- Sebastian Dabrowski, Senior Associate: Sebastian.dabrowski@bakertilly.com or +1 (630) 645 6237

Sincerely,

Baker Tilly US, LLP



Nicholus Cavaliere, CPA, CFE, Partner

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the District's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal programs to design tests of both controls and compliance with identified requirements.
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) about the entity's compliance with requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs.
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the District's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the District and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the District's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiency as a material weakness:

- Internal Control Over Financial Reporting

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We identified the following deficiency as a significant deficiency:

- Segregation of duties

Internal Control Over Financial Reporting

A properly designed system of internal control includes adequate staffing with sufficient training to provide an organization with the ability to process and record transactions and to prepare the annual financial statements, including applicable note disclosures, and the Schedule of Expenditures of Federal Awards. The control system should also include a review process that identifies any material misstatement of the prepared information so that the information can be corrected. These control procedures allow the District to present the drafted information to the auditor in such a condition that the auditor is not able to identify material changes or adjustments as a result of audit procedures. Current auditing standards define the absence of these controls as a material weakness.

Like many entities of its size, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose. This includes calculating adjustments to convert the District's internal cash basis information to the modified accrual basis of accounting used for external reporting of the District's funds, drafting the individual fund statements, making government-wide conversion entries, drafting the government-wide statements, preparing note disclosures and preparing the Schedule of Expenditures for Federal Awards. Without the assistance of the audit firm, it is likely that the District would be unable to prepare financial statements that are in accordance with generally accepted accounting principles and unable to prepare the Schedule of Expenditures of Federal Awards in compliance with federal requirements in the format required by the Illinois State Board of Education.

While this is defined as a material weakness by accounting standards, as a practical matter, it may not be cost beneficial for the District to mitigate this weakness. Employing an individual who remains current on the ever changing accounting and reporting standards can add significant financial cost to your internal control process.

During the audit, material cash basis entries were identified. The District's health insurance liability accounts were not operating effectively as the General Fund was paying for the Operations and Maintenance Fund's health insurance cost. Furthermore, the District was paying certain insurance related bills from the Transportation Fund incorrectly and these transactions should have been paid from the Education Fund. Adjustments were proposed and approved by management to record these adjustments within the financial statements..

Segregation of Duties

A cornerstone of effective internal control is the existence of policies and procedures to support segregation of duties. This involves separation of the initiation, execution, approval and recording responsibilities for transactions to limit access to District assets and to achieve a high likelihood that errors or irregularities in your District's accounting process are discovered in a timely manner.

As part of the audit process, we perform procedures to obtain an understanding of your District's control environment. This includes an analysis of the District's procedures and controls over significant transaction cycles. During this process, we identified the following risks within the District's control system.

- > Payroll – The payroll clerk's responsibilities include entering employees' benefit and salary information to the financial software, processing payroll, and generating payroll checks. The District sends the payroll checks to the Township Treasurer's office for signature without another employee reviewing payroll.
- > Accounts Payable – While this is not how the process is conducted in practice, the business manager has access to create POs as well as enter invoices within the system without obtaining approval from a separate authorized individual.
- > Journal Entries – The business manager prepared journal entries. There was no documented approval of journal entries prepared and posted throughout the year.

The presence of the risks identified above exposes the District to the possibility that errors or irregularities could occur as part of your financial process and not be detected by District staff. Exposure to these deficiencies may be inherent due to the size of the District and limited number of business office staff. The District should review its operations and practices to ensure that segregation can be implemented where appropriate. In the event that segregation cannot be achieved, monitoring controls should be instituted to reduce the risks caused by inadequate segregation of duties.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund and other actuarial studies	Reasonable in relation to the financial statements as a whole
Self-insurance claims	Historical claims analysis and report provided by a 3 rd party administrator	Reasonable in relation to the financial statements as a whole
State of Illinois on-behalf payments	Evaluation of information provided by the Teacher's Retirement System and the Teacher's Health Insurance Security Fund	Reasonable in relation to the financial statements as a whole
Net/Total OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third-party actuary	Reasonable in relation to the financial statements as a whole
Depreciation/Amortization	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the District or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the Management Representation Letter Appendix summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

The District's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The District can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the District's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the District that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the District's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting and conversion journal entries
- Compiled regulatory reports
- Preparation of Schedule of Expenditures of Federal Awards
- Preparation of Part II of the Data Collection Form

The District maintains its general ledger on the cash basis of accounting. As part of the audit, we proposed entries to convert the District's fund level cash basis information to the modified accrual basis of accounting used for external reporting. These entries have been furnished to management, were approved and are reflected within the financial statements. We also proposed, and management approved, conversion entries to prepare the District-wide Statement of Net Position and Statement of Activities. These entries are summarized on the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities, both of which are included within the District's Basic Financial Statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

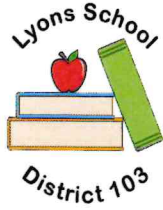
Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at

<https://www.bakertilly.com/page/audit-committee-resource-center>.

Management representation letter



Lyons Elementary District 103

Serving the communities of Brookfield, Forest View, Lyons, McCook and Stickney

Working Together to Expand Student Opportunities

Kristopher Rivera
Superintendent of Schools

February 23, 2024

Baker Tilly US, LLP
1301 W 22nd Street, Suite 400
Oak Brook, Illinois 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Lyons Elementary School District 103 as of June 30, 2023 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Lyons School District 103 and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 23, 2023.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- 7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 11) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.

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- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
 - 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
 - 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
 - 17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no:
- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a) Financial statement preparation
 - b) Adjusting and conversion journal entries
 - c) SEFA preparation
 - d) Compiled regulatory reports
 - e) Preparation of auditee sections of the data collection form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 26) Lyons Elementary School District 103 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) Lyons Elementary School District 103 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) The financial statements include all fiduciary activities required by GASB No. 84.
- 29) The financial statements properly classify all funds and activities.
- 30) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 32) Lyons Elementary School District 103 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 33) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 39) Tax-exempt bonds issued have retained their tax-exempt status.
- 40) We have appropriately disclosed Lyons Elementary School District 103's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available and have determined that net positions were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 42) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 43) We assume responsibility for, and agree with, the findings of specialists in evaluating the District's Other Post-Employment Benefits plan and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 44) We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund, Teachers' Retirement System of the State of Illinois, and Teacher Health Insurance Security Fund as audited by their auditors, relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 45) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 46) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 47) We acknowledge our responsibility for presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with the standards set forth by the Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.

48) With respect to federal award programs:

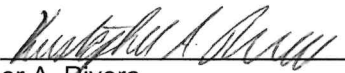
- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
- b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control subsequent to the date as of which compliance was audited.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

Lyons Elementary School District 103

Signed: 
Kristopher A. Rivera
Superintendent of Schools

Signed: 
Yasmine Dada
Interim Business Manager

Lyons Elementary School District 103
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2023

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						
	Total Assets/ Deferred Outflows	Total Liabilities/ Deferred Inflows	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances	Beginning Net Position/ Fund Balances
Governmental Activities	218,862	-	(218,862)	(132,318)	189,552	57,234	(276,096)
General Fund	151,425	-	(151,425)	(105,377)	-	(105,377)	(46,048)
Operations and Maintenance Fund	14,425	-	(14,425)	(5,281)	-	(5,281)	(9,144)
Transportation Fund	18,100	-	(18,100)	(7,249)	-	(7,249)	(10,851)
Municipal Retirement/Social Security Fund	9,558	-	(9,558)	(5,098)	-	(5,098)	(4,460)
Fire Prevention and Life Safety Fund	12,076	-	(12,076)	(7,135)	-	(7,135)	(4,941)

Accounting changes relevant to the District

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
99	Omnibus 2022 (requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	✓	6/30/24
100	Accounting Changes and Error Corrections	✓	6/30/24
101	Compensated Absences	✓	6/30/25

Further information on upcoming [GASB pronouncements](#).

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
 - a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
 - b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
 - c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

	Accounting changes			
Reporting considerations	Change in accounting principle	Change in estimate	Change to the financial reporting entity	Correction of an error
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The District should become familiar with the new guidance in advance of the implementation effective date.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the District will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of May-June, and sometimes early in July. Our final financial fieldwork is scheduled during the late summer or fall to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Due to ROE on **Monday, October 16, 2023**
 Due to ISBE on **Wednesday, November 15, 2023**
 SD/JA23

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, 2023**

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 06016103002	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Baker Tilly US, LLP
County Name: Cook		Name of Audit Manager: Nicholus Cavaliere, CPA, CFE, Partner
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Lyons SD 103	School District Lookup Tool School District Directory	Address: 1301 West 22nd Street, Suite 400
Address: 4100 Joliet Avenue	Filing Status: Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions	City: Oak Brook State: IL Zip Code: 60523
City: Lyons	0	Phone Number: (630) 990-3131 Fax Number: (630) 990-0039
Email Address:		IL License Number (9 digit): 065-040118 Expiration Date: 9/30/2024
Zip Code: 60534		Email Address: N.cavaliere@bakertilly.com
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Lyons	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Mr. Kristopher Rivera	Township Treasurer Name (type or print): Mr. Ken Getty	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: riverak@sd103.com	Email Address: kgetty@lyonstto.net	Email Address:
Telephone: 708-783-4100 Fax Number: 708-780-9725	Telephone: 708-352-4480 Fax Number: 708-352-4417	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (05/23-version1)

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).

Independent Auditors' Report on Supplementary Information

To the Board of Education of
Lyons Elementary School District 103

We have audited the financial statements of the governmental activities and each major fund of Lyons Elementary School District 103 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 23, 2024 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA50-60), as of and for the year ended June 30, 2023, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

This report is intended solely for the information and use of the Board of Education, management of the Lyons Elementary School District 103, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
February 23, 2024

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lyons Elementary School District 103 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

Basis of Presentation

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources and pension expenditures.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Major Governmental Funds

Educational Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Tort Immunity and Judgment Fund - accounts for all revenue and expenditures related to the prevention of tort liability. Revenue is derived primarily from local property tax collections and investment income.

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement / Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Project Funds - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

Capital Projects Fund - accounts for construction projects and renovations financed through bond issues and fund balance transfers.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Fire Prevention and Life Safety Fund - accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

On-behalf payments (payments made by a third party for the benefit of the district, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Liabilities and Net Position or Equity

Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the December 13, 2022 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is “new growth” in the District’s tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2022 and 2021 tax levies were 5.0% and 1.4%, respectively.

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximating 3% and less amounts already received. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024 and has included the corresponding receivable as a deferred inflow of resources.

Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2023 are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

Long-Term Debt - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebtedness.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Data

The budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

Excess of Expenditures over Budget

For the year ended June 30, 2023, expenditures exceeded budget in the Debt Service Fund by \$74,770. This excess was funded by available financial resources.

NOTE 3 - DEPOSITS AND INVESTMENTS

Cash & Investments under the custody of the Township Treasurer

Under the Illinois Compiled Statutes, the Lyons Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's investment policies are established by the Lyons Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 9.15 years at June 30, 2023. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2023, the fair value of all cash and investments held by the Treasurer's office was \$226,672,929. The value of the District's proportionate share of the pool was \$32,582,102.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

Cash & Investments in the custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	<u>Carrying Value</u>	<u>Bank Balance</u>
Deposits with financial institutions	\$ 106,502	\$ 82,252
Total	<u>\$ 106,502</u>	<u>\$ 82,252</u>

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2023, the bank balance of the District's deposits with financial institutions totaled \$82,252, which was fully collateralized.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

NOTE 4 - INTERFUND TRANSFERS

During the year the District transferred \$60,450 from the General Fund (Educational Accounts) to the Debt Service Fund to fund lease payments.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	\$ 3,950,000	\$ -	\$ -	\$ 3,950,000	\$ -
Capital appreciation bonds	2,496,098	98,000	850,000	1,744,098	850,000
Unamortized premium	<u>44,788</u>	<u>-</u>	<u>8,506</u>	<u>36,282</u>	<u>-</u>
Total bonds payable	<u>6,490,886</u>	<u>98,000</u>	<u>858,506</u>	<u>5,730,380</u>	<u>850,000</u>
Lease liabilities	123,327	-	55,131	68,196	58,189
Net pension liability	1,229,580	2,909,285	810,652	3,328,213	-
Net OPEB liability	<u>15,326,387</u>	<u>296,162</u>	<u>8,868,959</u>	<u>6,753,590</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 23,170,180</u>	<u>\$ 3,303,447</u>	<u>\$ 10,593,248</u>	<u>\$ 15,880,379</u>	<u>\$ 908,189</u>

The OPEB liabilities and net pension liability will be repaid from the General Fund.

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Face Amount	Carrying Amount
Series General Obligation Capital Appreciation Bond 2006 dated May 10, 2006 are due in annual installments through December 1, 2025	N/A	\$ 4,699,951	\$ 1,835,000	\$ 1,744,098
Series General Obligation Bond 2012 dated March 9, 2012 are due in annual installments through December 1, 2029	1.75% - 4.00%	<u>4,200,000</u>	<u>3,950,000</u>	<u>3,950,000</u>
Total		<u>\$ 8,899,951</u>	<u>\$ 5,785,000</u>	<u>\$ 5,694,098</u>

In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2023, \$238,122 of bonds outstanding are considered defeased.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 850,000	\$ 143,500	\$ 993,500
2025	850,000	143,500	993,500
2026	850,000	129,200	979,200
2027	875,000	97,400	972,400
2028	<u>2,360,000</u>	<u>98,450</u>	<u>2,458,450</u>
Total	<u>\$ 5,785,000</u>	<u>\$ 612,050</u>	<u>\$ 6,397,050</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$32,075,432, providing a debt margin of \$27,262,659.

Leases. The District has entered into a lease agreement as a lessee for financing the temporary acquisition of copiers. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations for the leased equipment will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

<i>Description</i>	<i>Date of Issue</i>	<i>Final Maturity</i>	<i>Interest Rates</i>	<i>Original Indebtedness</i>	<i>Balance</i>
Copier lease	9/1/2019	8/31/2025	5.411%	\$ 264,297	\$ 68,196
Total				<u>\$ 264,297</u>	<u>\$ 68,196</u>

Annual debt service requirements to maturity for the lease liabilities are as follows:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 58,189	\$ 2,261	\$ 60,450
2025	10,007	68	10,075
Total	<u>\$ 68,196</u>	<u>\$ 2,329</u>	<u>\$ 70,525</u>

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the Lyons Elementary School Districts' Employee Benefit Cooperative and is insured through commercial policies for liability and workers' compensation claims. There have been no significant reductions in insurance coverage from coverage in the prior years.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 6 - RISK MANAGEMENT - (CONTINUED)

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed \$90,000 per employee on both the HMO and PPO plans. The District's liability will not exceed the greater of the employer's claim liability or the minimum point of attachment totaling \$5,131,096 in the aggregate for the HMO and PPO plans combined, as provided by stop-loss provisions incorporated in the plan.

At June 30, 2023, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$756,858. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2022 and June 30, 2023, changes in the liability reported in the General Fund for unpaid claims are summarized as follows:

	<i>Claims Payable Beginning of Year</i>	<i>Current Year Claims and Changes in Estimates</i>	<i>Claims Payments</i>	<i>Claims Payable End of Year</i>
Fiscal Year 2022	\$ 496,663	\$ 4,872,112	\$ 4,692,830	\$ 675,945
Fiscal Year 2023	\$ 675,945	\$ 4,403,292	\$ 4,322,379	\$ 756,858

NOTE 7 - JOINT AGREEMENTS

The District is a member of LaGrange Area Department of Special Education (LADSE), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing board, this is not included as a component unit of the District.

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Teachers' Health Insurance Security

Plan Description. The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services."

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2023. State of Illinois contributions of \$141,820 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(2,284,420) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2023. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2023, the District paid \$105,577 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2022 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 3,941,130
State's proportionate share of the collective net OPEB liability associated with the District	<u>5,361,520</u>
Total	<u>\$ 9,302,650</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.057580% and 0.057762%, respectively.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Actuarial Assumptions. The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
Investment Rate of Return	2.75%
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2039

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Discount Rate. At June 30, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 3.69%, which was a change from the June 30, 2021 rate of 1.92%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 4,379,524</u>	<u>\$ 3,941,130</u>	<u>\$ 3,489,758</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 3,329,973</u>	<u>\$ 3,941,130</u>	<u>\$ 4,610,892</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$(1,643,468) and on-behalf revenue and expenses of \$(2,284,420) for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences Between Expected and Actual Experience	\$ -	\$ 2,577,693
Changes in Assumptions	3,555	9,721,719
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	569	90
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	566,109	786,337
District Contributions Subsequent to the Measurement Date	<u>105,577</u>	<u>-</u>
Total	<u>\$ 675,810</u>	<u>\$ 13,085,839</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$12,515,606) will be recognized in OPEB expense as follows in these reporting years:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (1,596,319)
2025		(1,596,319)
2026		(1,596,319)
2027		(1,596,320)
2028		(1,596,439)
Thereafter		<u>(4,533,890)</u>
Total		<u>\$ (12,515,606)</u>

Retiree's Health Plan

Plan Description. The District administers a single-employer defined benefit healthcare plan ("the Retiree's Health Plan"). The plan provides health insurance contributions for eligible retirees and their spouses through the District's health insurance contributions which covers both active and retired members. The Retiree's Health Plan does not issue a publicly available financial report.

Contributions and Benefits Provided. Contribution requirements are established through personnel policy guidelines and may be amended by the action of the governing body. The District contributes on a pay-as-you go basis. For fiscal year 2023, the District contributed \$49,601 to the plan. Retirees who participate in the Illinois Municipal Retirement Fund ("IMRF") or the Teachers' Retirement System ("TRS") are eligible for participation in the Retiree Health Plan. Retirees under IMRF may remain on the District insurance in retirement but will pay the full cost of coverage. However, custodians and secretaries under 75 years old with at least 15 years of service will receive a monthly stipend of \$5 per each completed year of service (not to exceed the cost of insurance) for a period not to exceed five years. For TRS retirees with 15 years of full time service, the District will pay the TRS retiree health insurance premium for a maximum of four years at a rate not to exceed the single employee coverage rate.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Employees Covered by Benefit Terms. At June 30, 2022, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	17
Active Employees	<u>279</u>
Total	<u><u>296</u></u>

Total OPEB Liability. The District's total OPEB liability of \$2,812,460 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Election at Retirement - Explicit Benefit	100.00%
Election at Retirement - Implicit Benefit	33.00%
Discount Rate	3.65%
Healthcare Cost Trend Rate - Initial	6.00%
Healthcare Cost Trend Rate - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2027

The discount rate was based on Bond Buyer 20 Bond GO Index at June 20, 2023.

Mortality rates were based on the PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020. For TRS participants, rates were based on the PubT-2010 Improved Generationally using MP-2020, weighted per TRS Experience Study Report dated September 30, 2021. Spouse mortality rates use the same table as retirees.

The actuarial assumptions used in the June 30, 2023 valuation were based on assumptions about future events.

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2023 was as follows:

	Total OPEB Liability
Balance at June 30, 2022	\$ 2,586,808
Changes for the Year:	
Service Cost	205,466
Interest	90,696
Changes in Assumptions and Other Inputs	(20,909)
Benefit Payments	<u>(49,601)</u>
Net Changes	<u>225,652</u>
Balance at June 30, 2023	<u><u>\$ 2,812,460</u></u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 3,005,689	\$ 2,812,460	\$ 2,627,002

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$ 2,481,931	\$ 2,812,460	\$ 3,205,434

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$302,085. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience Assumption Changes	\$ 84,704	\$ -
	152,943	221,500
Total	\$ 237,647	\$ 221,500

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$16,147) will be recognized in OPEB expense as follows:

	Year Ending June 30,	Amount
2024		\$ 5,923
2025		5,923
2026		5,923
2027		5,923
2028		5,923
Thereafter		(13,468)
Total		\$ 16,147

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description. The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided. TRS provides retirement, disability, and death benefits. *Tier 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring *Tier 1* members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested *Tier 1* and *Tier 2* members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Contributions. The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$8,871,830 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$7,560,795 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$91,219 , and are deferred because they were paid after the June 30, 2022 measurement date.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much more higher.

For the year ended June 30, 2023, the District pension contribution was 10.49 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2023, were \$55,368, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 1,302,037
State's proportionate share of the collective net pension liability associated with the District	112,943,101
Total	<u>\$ 114,245,138</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.00155300 percent and 0.00157616 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2022 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.5%.

Mortality. The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. equities large cap	16.30 %	5.73 %
U.S. equities small/mid cap	1.90 %	6.78 %
International equities developed	14.10 %	6.56 %
Emerging market equities	4.70 %	8.55 %
U.S. bonds core	6.90 %	1.15 %
Cash equivalents	1.20 %	(0.32)%
TIPS	0.50 %	0.33 %
International debt developed	1.20 %	6.56 %
Emerging international debt	3.70 %	3.76 %
Real estate	16.00 %	5.42 %
Private debt	12.50 %	5.29 %
Hedge funds	4.00 %	3.48 %
Private equity	15.00 %	10.04 %
Infrastructure	2.00 %	5.86 %

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. At June 30, 2022, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS’s fiduciary net position at June 30, 2022 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1*’s liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity. The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ <u>1,592,403</u>	\$ <u>1,302,037</u>	\$ <u>1,061,256</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$(23,722) and on-behalf revenue of \$8,871,830 for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,617	\$ 7,179
Net difference between projected and actual earnings on pension plan investments	1,191	-
Assumption changes	6,004	2,486
Changes in proportion and differences between District contributions and proportionate share of contributions	-	239,456
District contributions subsequent to the measurement date	<u>146,587</u>	<u>-</u>
Total	\$ <u>156,399</u>	\$ <u>249,121</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$239,309) will be recognized in pension expense as follows:

	<u>Year Ending June 30,</u>	<u>Amount</u>
2024		\$ (106,119)
2025		(57,413)
2026		(62,845)
2027		(11,605)
2028		<u>(1,327)</u>
Total		<u>\$ (239,309)</u>

Illinois Municipal Retirement Fund

Plan Description. The District’s defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF’s Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member’s first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular Tier 2*, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2022, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	123
Inactive, non-retired members	301
Active members	<u>93</u>
Total	<u><u>517</u></u>

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2022 was 10.28 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2022 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	35.50 %	7.82 %	6.50 %
International equities	18.00 %	9.23 %	7.60 %
Fixed income	25.50 %	5.01 %	4.90 %
Real estate	10.50 %	7.10 %	6.20 %
Alternatives	9.50 %		
Private equity		13.43 %	9.90 %
Hedge funds		-	-
Commodities		7.42 %	6.25 %
Cash equivalents	1.00 %	4.00 %	4.00 %

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 24,688,266	\$ 22,017,606	\$ 19,914,684
Plan fiduciary net position	<u>19,991,430</u>	<u>19,991,430</u>	<u>19,991,430</u>
Net pension liability/(asset)	<u>\$ 4,696,836</u>	<u>\$ 2,026,176</u>	<u>\$ (76,746)</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2021	\$ 21,350,851	\$ 23,368,653	\$ (2,017,802)
Service cost	349,878	-	349,878
Interest on total pension liability	1,526,386	-	1,526,386
Differences between expected and actual experience of the total pension liability	(265,133)	-	(265,133)
Benefit payments, including refunds of employee contributions	(944,376)	(944,376)	-
Contributions - employer	-	359,959	(359,959)
Contributions - employee	-	177,040	(177,040)
Net investment income	-	(2,725,562)	2,725,562
Other (net transfer)	-	(244,284)	244,284
	<u> </u>	<u> </u>	<u> </u>
Balances at December 31, 2022	<u>\$ 22,017,606</u>	<u>\$ 19,991,430</u>	<u>\$ 2,026,176</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$338,706. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ -	\$ 98,446
Net difference between projected and actual earnings on pension plan investments	1,590,265	-
Contributions subsequent to the measurement date	<u>163,927</u>	<u>-</u>
Total	<u>\$ 1,754,192</u>	<u>\$ 98,446</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$1,491,819) will be recognized in pension expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2024		\$ (162,559)
2025		270,642
2026		504,501
2027		<u>879,235</u>
Total		<u>\$ 1,491,819</u>

LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 10 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

NOTE 11 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

When they become effective, application of these standards may restate portions of these financial statements.

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Single Audit and GATA Information	Single Audit and GATA Information	---

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 I, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 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 before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures. **Note: CD/Disk no longer accepted.**
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) 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 three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - 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](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- 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 *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 *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 FY22 AFR (ISBE FORM 50-35), FY22 Annual Statement of Affairs (ISBE Form 50-37) and FY23 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 (above), were reported (e.g. student activity findings). 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: **2/12/1995** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. [Sec. 10-20.9a\(c\)](#) \$ -
- 23. 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.

1. One individual failed to file a statement of economic interest

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments Date: 8/30/2023
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	118,948	86,104	28,081	128,635		\$361,768
Total						\$361,768

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - 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:

Baker Tilly US, 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

02/23/2024

mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2022			Equalized Assessed Valuation (EAV):					464,861,338						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.034404			+ 0.004738			+ 0.000563			= 0.039710			0.000188		
11															
12															
13	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".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance					
17	46,890,312			40,045,549			6,844,763			28,176,108					
18	* 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.														
19															
20															
21	C. Short-Term Debt **														
22															
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
24	0		0		0		0		0			0			
25	Other		Total												
26	0		0												
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					32,075,432								
33	<input type="checkbox"/>	b. 13.8% for unit districts.													
34															
35	Long-Term Debt Outstanding:														
36															
37	<input type="checkbox"/>	c. Long-Term Debt (Principal only)					Acct								
38		Outstanding:.....					511		5,762,294						
39															
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/>	Pending Litigation													
46	<input type="checkbox"/>	Material Decrease in EAV													
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/>	Adverse Arbitration Ruling													
49	<input type="checkbox"/>	Passage of Referendum													
50	<input type="checkbox"/>	Taxes Filed Under Protest													
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)													
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: Lyons SD 103																
8	District Code: 06016103002																
9	County Name: Cook																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 28,176,108.00 Ratio 0.601 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 46,890,312.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 40,045,549.00 Ratio 0.854 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 46,890,312.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 Value 1.40																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 28,287,922.00 Days 254.30 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 111,237.64 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 15,690,697.17 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) Total 5,762,294.00 Percent 82.03 Score 4																
33	Total Long-Term Debt Allowed (P3, Cell H32) Weight 32,075,432.32 Weight 0.10																
34	Value 0.40																
35																	
36	Total Profile Score: 4.00 *																
37	Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>																
38																	
39																	
40																	
41																	
42																	

* 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.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		20,786,040	2,231,459	779,617	2,799,845	1,478,546	473	2,470,578	196,507	1,868,106
5	Investments	120									
6	Taxes Receivable	130	9,307,277	1,165,471	552,001	138,489	327,158	0	584,988	170,959	151,525
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,504,456	12,081	0	156,716	0	0	0	0	0
9	Other Receivables	160	1,176,892	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		32,774,665	3,409,011	1,331,618	3,095,050	1,805,704	473	3,055,566	367,466	2,019,631
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	155,044	171,005	0	54,137	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	1,913,002	112,997	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	238,120	528	0	14	12,099	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	9,705,028	1,115,717	528,436	132,577	313,192	0	560,015	163,661	145,056
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		12,011,194	1,400,247	528,436	186,728	325,291	0	560,015	163,661	145,056
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	203,805	0
39	Unreserved Fund Balance	730	20,763,471	2,008,764	803,182	2,908,322	1,480,413	473	2,495,551	0	1,874,575
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		32,774,665	3,409,011	1,331,618	3,095,050	1,805,704	473	3,055,566	367,466	2,019,631
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	77,433								
46	Total Student Activity Current Assets For Student Activity Funds		77,433								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	77,433								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		77,433								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		32,852,098	3,409,011	1,331,618	3,095,050	1,805,704	473	3,055,566	367,466	2,019,631
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		12,011,194	1,400,247	528,436	186,728	325,291	0	560,015	163,661	145,056
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	77,433	0	0	0	0	0	0	203,805	0
60	Unreserved Fund Balance District with Student Activity Funds	730	20,763,471	2,008,764	803,182	2,908,322	1,480,413	473	2,495,551	0	1,874,575
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		32,852,098	3,409,011	1,331,618	3,095,050	1,805,704	473	3,055,566	367,466	2,019,631

BASIC FINANCIAL STATEMENTS
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 STATEMENT OF POSITION AS OF JUNE 30, 2023

	A	B	L	M	N
1	ASSETS		Account Groups		
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		218,384	
17	Building & Building Improvements	230		29,096,292	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		6,256,034	
20	Construction in Progress	260		183,798	
21	Amount Available in Debt Service Funds	340			803,182
22	Amount to be Provided for Payment on Long-Term Debt	350			4,959,112
23	Total Capital Assets			35,754,508	5,762,294
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			5,762,294
37	Total Long-Term Liabilities				5,762,294
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			35,754,508	
41	Total Liabilities and Fund Balance		0	35,754,508	5,762,294
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			35,754,508	5,762,294
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				5,762,294
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			35,754,508	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	35,754,508	5,762,294

**BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	22,039,130	1,931,063	875,857	314,275	892,206	13	676,417	293,659	286,233
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	13,588,900	50,000	0	692,871	0	0	0	0	0
7	FEDERAL SOURCES	4000	7,298,895	298,761	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		42,926,925	2,279,824	875,857	1,007,146	892,206	13	676,417	293,659	286,233
9	Receipts/Revenues for "On Behalf" Payments ²	3998	7,702,615								
10	Total Receipts/Revenues		50,629,540	2,279,824	875,857	1,007,146	892,206	13	676,417	293,659	286,233
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	21,384,767				320,593			0	
13	Support Services	2000	10,480,665	3,021,027		1,549,717	491,328	0		330,664	0
14	Community Services	3000	270,432	0		0	29,502			0	
15	Payments to Other Districts & Governmental Units	4000	3,338,941	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,053,950	0	0			0	0
17	Total Direct Disbursements/Expenditures		35,474,805	3,021,027	1,053,950	1,549,717	841,423	0		330,664	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	7,702,615	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		43,177,420	3,021,027	1,053,950	1,549,717	841,423	0		330,664	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		7,452,120	(741,203)	(178,093)	(542,571)	50,783	13	676,417	(37,005)	286,233
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			55,131						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			5,319						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	60,450	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)				151						

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	55,131	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	5,319	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		60,450	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(60,450)	0	60,450	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		7,391,670	(741,203)	(117,643)	(542,571)	50,783	13	676,417	(37,005)	286,233
79	Fund Balances without Student Activity Funds - July 1, 2022		13,371,801	2,749,967	920,825	3,450,893	1,429,630	460	1,819,134	240,810	1,588,342
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		20,763,471	2,008,764	803,182	2,908,322	1,480,413	473	2,495,551	203,805	1,874,575
84											
85	Student Activity Fund Balance - July 1, 2022		79,405								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	89,471								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	91,443								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,972)								
91	Student Activity Fund Balance - June 30, 2023		77,433								

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	22,128,601	1,931,063	875,857	314,275	892,206	13	676,417	293,659	286,233
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	13,588,900	50,000	0	692,871	0	0	0	0	0
97	FEDERAL SOURCES	4000	7,298,895	298,761	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		43,016,396	2,279,824	875,857	1,007,146	892,206	13	676,417	293,659	286,233
99	Receipts/Revenues for "On Behalf" Payments ²	3998	7,702,615	0	0	0	0	0		0	0
100	Total Receipts/Revenues		50,719,011	2,279,824	875,857	1,007,146	892,206	13	676,417	293,659	286,233
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	21,476,210				320,593			0	
103	Support Services	2000	10,480,665	3,021,027		1,549,717	491,328	0		330,664	0
104	Community Services	3000	270,432	0		0	29,502				
105	Payments to Other Districts & Governmental Units	4000	3,338,941	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,053,950	0	0			0	0
107	Total Direct Disbursements/Expenditures		35,566,248	3,021,027	1,053,950	1,549,717	841,423	0		330,664	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	7,702,615	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		43,268,863	3,021,027	1,053,950	1,549,717	841,423	0		330,664	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		7,450,148	(741,203)	(178,093)	(542,571)	50,783	13	676,417	(37,005)	286,233
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	60,450	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		60,450	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(60,450)	0	60,450	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		20,840,904	2,008,764	803,182	2,908,322	1,480,413	473	2,495,551	203,805	1,874,575

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		12,690,238	1,856,005	859,887	224,393	259,468	0	627,792	270,539	240,499
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	1,338,244	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					259,468				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		14,028,482	1,856,005	859,887	224,393	518,936	0	627,792	270,539	240,499
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	7,143,369	0	0	0	320,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		7,143,369	0	0	0	320,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	392,124	55,889	15,970	89,034	53,270	13	48,625	3,169	45,734
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		392,124	55,889	15,970	89,034	53,270	13	48,625	3,169	45,734
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	49,067								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	(54)								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		49,013								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	3,014	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	22,001	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	603	0							
82	Student Activity Funds Revenues	1799	89,471								
83	Total District/School Activity Income (without Student Activity Funds)		25,618	0							
84	Total District/School Activity Income (with Student Activity Funds)		115,089								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	14,798							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0								
101	Refund of Prior Years' Expenditures	1950	81,629	0	0	0	0	0		19,951	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0		0						
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	500	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	318,395	4,371	0	848	0	0	0	0	0
110	Total Other Revenue from Local Sources		400,524	19,169	0	848	0	0	0	19,951	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	22,039,130	1,931,063	875,857	314,275	892,206	13	676,417	293,659	286,233
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	22,128,601								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	12,259,555	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		12,259,555	0	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
2	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
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	531,722			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	196,335			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		728,057	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	7,792								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		113,828	0				
155	Transportation - Special Education	3510	0	0		579,043	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		692,871	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	520,235	0							
162	Chicago General Education Block Grant	3766	0	0							
163	Chicago Educational Services Block Grant	3767	0	0							
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0								
167	Extended Learning Opportunities - Summer Bridges	3825	0								
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		50,000				0			
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	73,261	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,329,345	50,000	0	692,871	0	0	0	0	0
172	Total Receipts from State Sources	3000	13,588,900	50,000	0	692,871	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0			0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0	0		0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0			0	0	0		0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	673,954				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	97,421				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0				0				
199	Food Service - Other (Describe & Itemize)	4299	35,523				0				
200	Total Food Service		806,898				0				
201	TITLE I										
202	Title I - Low Income	4300	1,236,135	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		1,236,135	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	24,304	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	601,851	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		626,155	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810	0	0							
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	98,193			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	0	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	176,080	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	84,374	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	4,271,060	298,761		0	0	0			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		7,298,895	298,761	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	7,298,895	298,761	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		42,926,925	2,279,824	875,857	1,007,146	892,206	13	676,417	293,659	286,233
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		43,016,396	2,279,824	875,857	1,007,146	892,206	13	676,417	293,659	286,233

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
57	Office of the Principal Services	2410	1,170,857	590,898	44,453	0	0	0	0	0	1,806,208	1,596,216
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	1,170,857	590,898	44,453	0	0	0	0	0	1,806,208	1,596,216
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	137,774	24,020	631	346	0	855	0	0	163,626	92,000
62	Fiscal Services	2520	147,972	12,868	243,436	233	0	0	0	0	404,509	348,120
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	169	0	0	0	0	0	169	0
65	Food Services	2560	470,054	24,125	412,765	234,658	0	0	0	0	1,141,602	983,600
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	755,800	61,013	657,001	235,237	0	855	0	0	1,709,906	1,423,720
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	150,691	27,672	1,539,259	5,519	0	0	0	0	1,723,141	909,540
73	Data Processing Services	2660	53,520	28,288	560,673	158,822	5,989	131	167,587	0	975,010	1,300,930
74	Total Support Services - Central	2600	204,211	55,960	2,099,932	164,341	5,989	131	167,587	0	2,698,151	2,210,470
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	4,319,627	1,363,574	4,104,939	486,438	5,989	32,511	167,587	0	10,480,665	10,185,896
77	COMMUNITY SERVICES (ED)	3000	236,047	32,340	834	1,211	0	0	0	0	270,432	177,130
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			2,045,146			191,589			2,236,735	3,156,540
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			2,045,146			191,589			2,236,735	3,156,540
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						1,102,206			1,102,206	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						1,102,206			1,102,206	0
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			2,045,146			1,293,795			3,338,941	3,156,540
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										1,770,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		18,366,412	5,942,156	7,258,845	1,440,186	5,989	2,292,230	168,987	0	35,474,805	36,296,985
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		18,366,412	5,942,156	7,258,845	1,440,186	5,989	2,383,673	168,987	0	35,566,248	36,296,985
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										7,452,120	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										7,450,148	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	400
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	183,798	0	0	0	183,798	0
128	Operation & Maintenance of Plant Services	2540	1,344,444	335,857	569,379	547,651	35,660	190	4,048	0	2,837,229	4,378,331
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	1,344,444	335,857	569,379	547,651	219,458	190	4,048	0	3,021,027	4,378,731
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,344,444	335,857	569,379	547,651	219,458	190	4,048	0	3,021,027	4,378,731
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400						0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										500,000
155	Total Direct Disbursements/Expenditures		1,344,444	335,857	569,379	547,651	219,458	190	4,048	0	3,021,027	4,878,731
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(741,203)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J	K	L
	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
157	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	977,060
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	977,060
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						148,819			148,819	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						905,131			905,131	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	2,120
176	Total Debt Services	5000			0			1,053,950			1,053,950	979,180
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			1,053,950			1,053,950	979,180
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(178,093)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	13,065	100	1,536,552	0	0	0	0	0	1,549,717	1,593,710
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	13,065	100	1,536,552	0	0	0	0	0	1,549,717	1,593,710
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110						0			0	0
193	Payments for Special Education Programs	4120						0			0	0
194	Payments for Adult/Continuing Education Programs	4130						0			0	0
195	Payments for CTE Programs	4140						0			0	0
196	Payments for Community College Programs	4170						0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000						0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		13,065	100	1,536,552	0	0	0	0	0	1,549,717	1,593,710
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(542,571)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		131,353							131,353	150,750
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		152,878							152,878	154,610
222	Special Education Programs - Pre-K	1225		7,887							7,887	23,470
223	Remedial and Supplemental Programs - K-12	1250		7,391							7,391	4,390
224	Remedial and Supplemental Programs - Pre-K	1275		1,553							1,553	21,720
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		6,431							6,431	6,610
228	Summer School Programs	1600		19							19	0
229	Gifted Programs	1650		0							0	850
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		13,081							13,081	13,810
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		320,593							320,593	376,210
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		6,886							6,886	8,780
237	Guidance Services	2120		0							0	0
238	Health Services	2130		53,436							53,436	76,340
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		5,227							5,227	10,000
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		65,549							65,549	95,120
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		3,266							3,266	2,960
245	Educational Media Services	2220		4,218							4,218	24,840
246	Assessment & Testing	2230		0							0	1,890
247	Total Support Services - Instructional Staff	2200		7,484							7,484	29,690
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		17,091							17,091	0
251	Special Area Administration Services	2330		8,117							8,117	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		25,208							25,208	0
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		61,933							61,933	66,600
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		61,933							61,933	66,600
259	SUPPORT SERVICES - BUSINESS											

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
260	Direction of Business Support Services	2510		20,505							20,505	1,160
261	Fiscal Services	2520		21,857							21,857	28,730
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		213,181							213,181	256,770
264	Pupil Transportation Services	2550		730							730	800
265	Food Services	2560		38,881							38,881	48,910
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		295,154							295,154	336,370
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		28,058							28,058	26,960
273	Data Processing Services	2660		7,942							7,942	15,790
274	Total Support Services - Central	2600		36,000							36,000	42,750
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		491,328							491,328	570,530
277	COMMUNITY SERVICES (MR/SS)	3000		29,502							29,502	27,330
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			841,423				0			841,423	974,070
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										50,783	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13	
311												
312	70 - WORKING CASH (WC)											
313												

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**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	270,620
364	Risk Management and Claims Services Payments	2365	65,000	0	265,664	0	0	0	0	0	330,664	0
365	Total Support Services - General Administration	2300	65,000	0	265,664	0	0	0	0	0	330,664	270,620
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	65,000	0	265,664	0	0	0	0	0	330,664	270,620
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	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
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		65,000	0	265,664	0	0	0	0	0	330,664	270,620
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(37,005)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	159,740
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	159,740
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	159,740
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	159,740
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										286,233	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	12,690,238	7,050,480	5,639,758	15,993,089
5	Operations & Maintenance	1,856,005	970,967	885,038	2,202,513	1,231,546
6	Debt Services **	859,887	459,879	400,008	1,043,175	583,296
7	Transportation	224,393	115,376	109,017	261,716	146,340
8	Municipal Retirement	259,468	136,279	123,189	309,132	172,853
9	Capital Improvements	0		0		0
10	Working Cash	627,792	487,361	140,431	1,105,515	618,154
11	Tort Immunity	270,539	142,427	128,112	323,078	180,651
12	Fire Prevention & Safety	240,499	126,238	114,261	286,354	160,116
13	Leasing Levy	0		0		0
14	Special Education	1,338,244	703,531	634,713	1,595,868	892,337
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	259,468	136,279	123,189	309,132	172,853
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	18,626,533	10,328,817	8,297,716	23,429,572	13,100,755
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2022	Beginning July 1, 2022 thru June 30, 2023	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	Total TAWs		0	0	0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs		0	0	0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										

	SCHEDULE OF LONG-TERM DEBT									
	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31	Konica Minolta Copier Lease 2020	08/30/19	264,297	7	123,327			55,131	68,196	58,690
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			264,297		123,327	0	0	55,131	68,196	58,690
44										
	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	General Obligation Bond 2006	05/10/06	9,035,000	1	2,496,098		98,000	850,000	1,744,098	1,500,995
47	General Obligation 2012	03/19/12	4,200,000	1, 3	3,950,000				3,950,000	3,399,426
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			13,499,297		6,569,425	169	98,000	905,131	5,762,294	4,959,112

66 • Each type of debt issued must be identified separately with the amount:

67 1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other GASB 87 Leases	10. Other
68 2. Funding Bonds	5. Tort Judgment Bonds	8. Other	11. Other
69 3. Refunding Bonds	6. Building Bonds	9. Other	12. Other

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2022						240,810					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	270,539	1,338,244				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	3,169					
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	19,951					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						293,659	1,338,244	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		1,338,244				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	330,664					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						330,664	1,338,244	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2023						203,805	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	203,805	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	330,664					
32						Total Reserve Remaining:	203,805					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						0					
39	Risk Management and Claims Service						330,664					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						0					
44	Principal and Interest on Tort Bonds						0					
45	Other -Explain on Itemization 44 tab						0					
46	Total						0					
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	55 ILCS 5/5-1006.7											

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
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CARES, CRRSA, and ARP SCHEDULE - FY 2023

Click below for schedule instructions:
SCHEDULE INSTRUCTIONS

Please read schedule instructions before completing. →

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? **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 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	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 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	251,729									251,729
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	217,357	298,761								516,118
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998	18,778									18,778
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	3,650,570									3,650,570
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	132,626									132,626
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0

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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		4,271,060	298,761		0	0	0			0	4,569,821

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	4,271,060	298,761		0	0	0			0	4,569,821
42	Total Other Federal Revenue from Revenue Tab	4998	4,271,060	298,761		0	0	0			0	4,569,821
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	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, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

		-----DISBURSEMENTS-----								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
54	INSTRUCTION Total Expenditures	1000								0
55	SUPPORT SERVICES Total Expenditures	2000			104,520					104,520
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
58	Facilities Acquisition and Construction Services (Total)	2530								0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0
60	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).										
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000			104,520					104,520
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	104,520	0		0		104,520

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

		-----DISBURSEMENTS-----								
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
72	INSTRUCTION Total Expenditures	1000		250,000	123,512					373,512

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
120	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)											
122			-----DISBURSEMENTS-----									
123			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
124			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000			1,014,136	365,738						1,379,874
127	SUPPORT SERVICES Total Expenditures	2000	-97,219	-2,886	382,001	12,180	44,705					338,781
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530										0
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	-97,219	-2,886	31,394	-26,362	34,905					-60,168
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			239,514	6,500						246,014
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			239,514	6,500	0		0			246,014
138	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)											
140			-----DISBURSEMENTS-----									
141			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
142			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
143	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
156	Expenditure Section G:											
157	-----DISBURSEMENTS-----											
158	ARP Child Nutrition (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
159			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										0
164	TOTAL											
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560										0
169	TOTAL											
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
174	Expenditure Section H:											
175	-----DISBURSEMENTS-----											
176	ARP IDEA (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
177			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000				36,224						36,224
181	SUPPORT SERVICES Total Expenditures	2000			40,800							40,800
182	TOTAL											
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187	TOTAL											
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
192	Expenditure Section I:											

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
193				-----DISBURSEMENTS-----								
194	ARP Homeless I (ARP)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
195				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
210	Expenditure Section J:											
211				-----DISBURSEMENTS-----								
212	CURES (Coronavirus State and Local Fiscal Recovery Funds)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
213				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	Expenditure Section K:											
229				-----DISBURSEMENTS-----								
230	Other CARES Act Expenditures (not accounted for above)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
231				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L	
276	FOOD SERVICES (Total)	2560										0	
277	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
278													
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0	0	
282													
283	Expenditure Section N:												
284	-----DISBURSEMENTS-----												
285	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)												
286			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
287	FUNCTION												
288	INSTRUCTION	1000	35,040	568	1,265,110	555,338	0	0	0			1,856,056	
289	SUPPORT SERVICES	2000	-97,219	-2,886	422,801	128,781	44,705	0	0			496,182	
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0	
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	-97,219	-2,886	31,394	-13,561	34,905	0	0			-47,367	
292	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0	
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total	2,352,238
294													
295	Expenditure Section O:												
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)												
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
298	FUNCTION												
299	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			489,514	111,020	0		0			600,534	
300													

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	218,384			218,384						218,384
6	Depreciable Land	222				0	50		0		0	0
7	Buildings	230										
8	Permanent Buildings	231	29,096,292			29,096,292	50	15,561,766	581,926		16,143,692	12,952,600
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20		0		0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,067,452	25,859		6,093,311	10	6,067,452	25,859		6,093,311	0
13	5 Yr Schedule	252	162,723			162,723	5	162,723	0		162,723	0
14	3 Yr Schedule	253				0	3		0		0	0
15	Construction in Progress	260		183,798		183,798	--					183,798
16	Total Capital Assets	200	35,544,851	209,657	0	35,754,508		21,791,941	607,785	0	22,399,726	13,354,782
17	Non-Capitalized Equipment	700				173,035	10		17,304			
18	Allowable Depreciation								625,089			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	35,474,805
9	O&M	Expenditures 16-24, L155		Total Expenditures		3,021,027
10	DS	Expenditures 16-24, L178		Total Expenditures		1,053,950
11	TR	Expenditures 16-24, L214		Total Expenditures		1,549,717
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		841,423
13	TORT	Expenditures 16-24, L422		Total Expenditures		330,664
14				Total Expenditures	\$	42,271,586
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		0
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		680,781
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		52,259
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		1,337
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		963,904
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		270,432
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		3,338,941
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		9,989
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		168,987
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		219,458
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		4,048
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		905,131
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		7,887
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		1,553
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		19
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		29,502
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	6,650,228
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		35,621,358
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		1,831.17
99				Estimated OEPP (Line 97 divided by Line 98)	\$	19,452.79
100						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount
101	PER CAPITA TUITION CHARGE					
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		49,013
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		25,618
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		14,798
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		500
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		728,057
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		7,792
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		692,871
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
137	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
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		73,261
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0
143	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
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		806,898
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,236,135
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		601,851
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		98,193
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		0
185	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
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		176,080
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		84,374
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		4,569,821
	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0
192						0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,170,517
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		439,412
196				Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	10,825,191
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		24,796,167
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		625,089
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		25,421,256
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		1,831.17
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,882.52
202						0
203	*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.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 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 192 and 193.					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	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.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				771,375			
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				35,523			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			21,703,960		21,703,960	
20	Support Services:							
21	Pupil	2100			1,635,274		1,635,274	
22	Instructional Staff	2200			1,187,660		1,187,660	
23	General Admin.	2300			1,872,371		1,872,371	
24	School Admin	2400			1,868,141		1,868,141	
25	Business:							
26	Direction of Business Spt. Srv.	2510	184,131	0		184,131	0	
27	Fiscal Services	2520	426,366	0		426,366	0	
28	Oper. & Maint. Plant Services	2540		3,010,702		3,010,702	0	
29	Pupil Transportation	2550		1,550,616			1,550,616	
30	Food Services	2560		409,108			409,108	
31	Internal Services	2570	0	0		0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		0			0	
36	Staff Services	2640	1,751,199	0		1,751,199	0	
37	Data Processing Services	2660	809,376	0		809,376	0	
38	Other:	2900		0			0	
39	Community Services	3000		299,934			299,934	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(7,988,268)		(7,988,268)	
41	Total			3,171,072	25,549,498	6,181,774	22,538,796	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	3,171,072	Total Indirect Costs:	6,181,774	
44				Total Direct Costs:	25,549,498	Total Direct Costs:	22,538,796	
45				185	= 12.41%		= 27.43%	
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Lyons SD 103			06-016-1030-02_AFR22 Lyons SD 103		
7	06016103002					
8	<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.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs		X	X		West 40
14	Employee Benefits					
15	Energy Purchasing		X	X		
16	Food Services		X	X		Elior
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools		X	X		Township Treasurer's Office
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development			X		WEST 40, IASA, IASBO
25	Shared Personnel					
26	Special Education Cooperatives		X	X		LADSE
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X		Various Purchasing Coop
29	Technology Services					
30	Transportation		X	X		First Student
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

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: Lyons SD 103
 RCDT Number: 06016103002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(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	373,426		0	373,426	399,330		0	399,330
2. Special Area Administration Services	2330	281,238		0	281,238	237,490		0	237,490
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	163,626	0	0	163,626	157,490	0	0	157,490
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
8. Totals		818,290	0	0	818,290	794,310	0	0	794,310
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									-3%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

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 August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 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. Page 11, Row 81 Other District/School Activity Revenue | Other Pupil Activity Revenue |
| 2. Page 12, Row 108 Other Local Fees | Local Grant Revenue |
| 3. Page 12, Row 109 Other Local Revenues | Erate and Other Misc. Revenue |
| 4. Page 13, Row 170 Other Restricted Revenue from State Sources | After School Program |
| 5. Page 14, Row 199 Food Service - Other | Non-cash Commodities |
| 6. Page 15, Row 269 Other Restricted Revenue from Federal Sources | ESSER Grant Revenue |

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 through June 30, 2013
- 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 (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[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 attachments and they will be inserted for you.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>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 FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	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.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	42,926,925	2,279,824	1,007,146	676,417	46,890,312
9	Direct Expenditures	35,474,805	3,021,027	1,549,717		40,045,549
10	Difference	7,452,120	(741,203)	(542,571)	676,417	6,844,763
11	Fund Balance - June 30, 2023	20,763,471	2,008,764	2,908,322	2,495,551	28,176,108
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 06016103002
School District/Joint Agreement Name: Lyons SD 103
Auditor Name: Nicholus Cavaliere, CPA, CFE, Partner
License #: 065-040118 License Expiration Date (below): 9/30/2024
06-016-1030-02_AFR22 Lyons SD 103

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.

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
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. 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
4. 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
5. 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
6. 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
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) 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 H49).	OK
9. 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 (Cells C74:K74)	OK
10. 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
11. 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 Itemization sheet.	OK
12. 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 192	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](#)

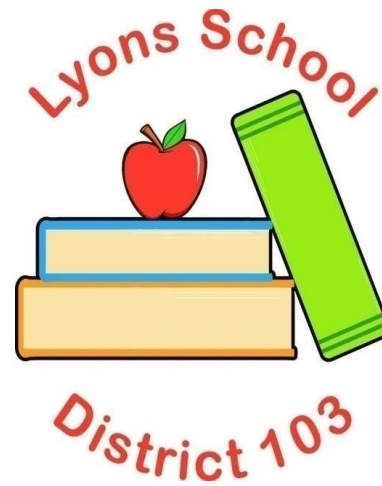
GATA REQUIREMENTS

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

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

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.

[Guidance for the AARR Requirements](#)



Working Together to Expand Student Opportunities

Serving the communities of Brookfield, Forest View,
Lyons, McCook and Stickney.

March YTD Financials

Fiscal Year 2024

Presented to BOE

4/23/2024

Lyons School District 103
EDUCATION FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget	%	Monthly	YTD	Percent
	FY2024	Of Total	March	as of	of Budget
		Revenue		3/31/2024	Realized
Property Taxes	\$ 17,592,473	42.57%	\$ 8,209,818	\$ 19,260,049	109.48
Corp. Per. Prop. Replacement Taxes	\$ 5,313,060	12.86%	\$ 394,777	\$ 3,469,087	65.29
State Evidence Based Funding (EBF)	\$ 12,365,602	29.92%	\$ 1,124,146	\$ 8,106,880	65.56
Categorical State Aid	\$ 1,139,197	2.76%	\$ 427	\$ 638,605	56.06
State Early Childhood Block Grant	\$ 673,005	1.63%	\$ 69,199	\$ 472,794	70.25
Federal Nutrition Program	\$ 800,000	1.94%	\$ 51,999	\$ 562,162	70.27
Federal Title 1	\$ 1,156,212	2.80%	\$ -	\$ 1,024,628	88.62
Other Federal	\$ 1,330,741	3.22%	\$ 20,876	\$ 2,115,191	158.95
Earnings on Investments	\$ 626,122	1.51%	\$ -	\$ 335,142	53.53
Food Service	\$ 50,000	0.12%	\$ 8,743	\$ 54,423	108.85
Fees	\$ 32,500	0.08%	\$ -	\$ -	-
Other Rev; Before School & Camps	\$ 250,000	0.60%	\$ -	\$ 84,045	33.62
Total Revenue	\$ 41,328,912	100.00%	\$9,879,986	\$36,123,006	87.40%

EXPENDITURES	Budget	%	Monthly	YTD	Percent
	FY2024	Of Total	March	as of	of Budget
		Expenditures		3/31/2024	Realized
Salaries	\$ 21,679,776	54.59%	\$ 1,664,957	\$ 13,019,617	60.05
Benefits	\$ 6,078,191	15.31%	\$ 469,313	\$ 4,092,994	67.34
Purchased Services	\$ 8,190,407	20.62%	\$ 457,485	\$ 5,049,698	61.65
Supplies	\$ 1,132,686	2.85%	\$ 41,050	\$ 531,844	46.95
Capital Outlay	\$ 108,000	0.27%	\$ -	\$ 99,983	92.58
Special Ed Tuition	\$ 2,467,650	6.21%	\$ 165,657	\$ 2,262,993	91.71
Dues&Fees/Tuition/Contingency	\$ 56,300	0.14%	\$ 15,336	\$ 71,572	127.13
Total Expenditures	39,713,010	100.00%	2,813,799	25,128,700	63.28%

Surplus/(Deficit)	\$ 1,615,902	195	\$ 7,066,186	\$ 10,994,306
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Lyons School District 103
OPERATION AND MAINTENANCE FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Property Taxes \$	2,408,167	95.25%	\$ 949,231	\$ 2,254,347	93.61
State Evidence Based Funding (EBF) \$	-	0.00%	\$ -	\$ -	
Federal Aid \$	-	0.00%	\$ -	\$ -	
Earnings on Investments \$	108,023	4.27%	\$ -	\$ 15,297	14.16
Rentals \$	-	0.00%	\$ -	\$ -	
Maintenance Grant \$	-	0.00%	\$ -	\$ -	
Other Revenue Sources \$	12,000	0.47%	\$ -	\$ 775	6.46
Total Revenue	\$ 2,528,190	100.00%	\$ 949,231	\$ 2,270,419	89.80%

EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Salaries \$	1,459,750	47.40%	\$ 115,672	\$ 1,059,233	72.56
Benefits \$	336,680	10.93%	\$ 29,379	\$ 256,977	76.33
Purchased Services \$	652,060	21.17%	\$ 46,479	\$ 434,693	66.66
Supplies \$	542,610	17.62%	\$ 48,018	\$ 413,219	76.15
Capital Outlay \$	84,800	2.75%	\$ 4,686	\$ 999,672	1,178.86
Other Objects \$	-	0.00%	\$ -	\$ 21	
Dues&Fees/Contingency \$	3,630	0.12%	\$ -	\$ -	-
Total Expenditures	\$ 3,079,530	100.00%	\$ 244,233	\$ 3,163,816	102.74%

Surplus/(Deficit)	\$ (551,340)		\$ 704,998	\$ (893,397)	
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Lyons School District 103
MUNICIPAL RETIREMENT, SOCIAL SECURITY & MEDICARE FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget	%	Monthly	YTD	Percent
	FY2024	Of Total	March	as of	of Budget
		Revenue		3/31/2024	Realized
Property Taxes \$	673,970	66.08%	\$ 79,780	\$ 408,681	60.64
Corp. Per. Prop. Replacement Taxes \$	240,000	23.53%	\$ -	\$ 240,000	100.00
Earnings on Investments \$	105,897	10.38%	\$ -	\$ 35,302	33.34
Other Revenue		0.00%			
Total Revenue	\$ 1,019,867	100.00%	\$ 79,780	\$ 683,983	67.07%

EXPENDITURES	Budget	%	Monthly	Actual	Percent
	FY2024	Of Total	March	as of	of Budget
		Expenditures		3/31/2024	Realized
Benefits \$	902,261	100.00%	\$ 73,977	\$ 620,751	68.80
Purchased Services \$	-	0.00%	\$ -	\$ -	-
Total Expenditures	\$ 902,261	100.00%	\$ 73,977	\$ 620,751	68.80%

Surplus/(Deficit)	\$ 5,692		\$ 5,803	\$ 63,232	
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Lyons School District 103
TORT IMMUNITY FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Property Taxes \$	355,545	98.83%	\$ 118,720	\$ 306,019	86.07
Earnings on Investments \$	4,224	1.17%	\$ -	\$ 668	15.82
Other Revenue		0.00%			
Total Revenue	\$ 359,769	100.00%	\$ 118,720	\$ 306,687	85.25%
EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Salaries \$	67,600	19.34%	\$ 6,500	\$ 48,750	72.12
Purchase Services \$	282,000	80.66%	\$ -	\$ 273,557	97.01
Total Expenditures	\$ 349,600	100.00%	\$ 6,500	\$ 322,307	92.19%
Surplus/(Deficit)	\$ 10,169		\$ 112,220	\$ (15,620)	

Lyons School District 103
TRANSPORTATION FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Property Taxes \$	263,807	26.26%	\$ 39,816	\$ 180,253	68.33
Categorical State Aid \$	550,000	54.74%	\$ -	\$ 511,296	92.96
Earnings on Investments \$	190,956	19.01%	\$ -	\$ 44,338	23.22
Other Revenue \$	-	0.00%	\$ -	\$ -	-
Total Revenue	\$ 1,004,763	100.00%	\$ 39,816	\$ 735,887	73.24%

EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Salaries \$	14,630	0.84%	\$ 78	\$ 5,112	34.94
Benefits \$	160	0.01%	\$ 1	\$ 39	24.28
Purchased Services \$	1,734,000	99.15%	\$ 136,808	\$ 1,050,287	60.57
Supplies \$	-	0.00%	\$ -	\$ -	-
Capital Outlay \$	-	0.00%	\$ -	\$ -	-
Dues&Fees/Contingency \$	-	0.00%	\$ -	\$ -	-
Total Expenditures	\$ 1,748,790	100.00%	\$ 136,887	\$ 1,055,437	60.35%

Surplus/(Deficit)	\$ (744,027)		\$ (97,071)	\$ (319,550)	
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Lyons School District 103
WORKING CASH FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Property Taxes \$	96,699	49.96%	\$ 75,796	\$ 135,222	139.84
Earnings on Investments \$	96,839	50.04%	\$ -	\$ 14,223	14.69
Total Revenue	\$ 193,538	100.00%	\$ 75,796	\$ 149,445	77.22%
EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Interfund Transfer					0.00%
Total Expenditures	\$ -	0.00%	\$ -	\$ -	0.00%
Surplus/(Deficit)	\$ 193,538		\$ 75,796	\$ 149,445	

Lyons School District 103
COMBINED OPERATING FUNDS
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Property Taxes \$	21,390,661	46.07%	\$ 9,473,161	\$ 22,544,572	105.39
Corp. Per. Prop. Replacement Taxes \$	5,553,060	11.96%	\$ 394,777	\$ 3,709,087	66.79
State Evidence Based Funding (EBF) \$	12,365,602	26.63%	\$ 1,124,146	\$ 8,106,880	65.56
Categorical State Aid \$	1,689,197	3.64%	\$ 427	\$ 1,149,901	68.07
State Early Childhood Block Grant \$	673,005	1.45%	\$ 69,199	\$ 472,794	70.25
Federal Nutrition Program \$	800,000	1.72%	\$ 51,999	\$ 562,162	70.27
Federal Title 1 \$	1,156,212	2.49%	\$ -	\$ 1,024,628	88.62
Other Federal \$	1,330,741	2.87%	\$ 20,876	\$ 2,115,191	158.95
Earnings on Investments \$	1,132,061	2.44%	\$ -	\$ 444,969	39.31
Food Service \$	50,000	0.11%	\$ 8,743	\$ 54,423	108.85
Fees \$	32,500	0.07%	\$ -	\$ -	-
Before School Care, Camps \$	250,000	0.54%	\$ -	\$ 84,045	33.62
Rentals \$	-	0.00%	\$ -	\$ -	-
Maintenance Grants \$	-	0.00%	\$ -	\$ -	-
Other Revenue \$	12,000	0.03%	\$ -	\$ 775	-
Total Revenue	\$ 46,435,039	100.00%	\$ 11,143,328	\$ 40,269,427	86.72%

EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Salaries \$	23,221,756	50.71%	\$ 1,787,207	\$ 14,132,712	60.86
Benefits \$	6,415,031	14.01%	\$ 498,693	\$ 4,350,010	67.81
IMRF/FICA/SS/Medicare \$	902,261	1.97%	\$ 73,977	\$ 620,751	68.80
Purchased Services \$	10,858,467	23.71%	\$ 640,771	\$ 6,808,235	62.70
Supplies \$	1,675,296	3.66%	\$ 89,068	\$ 945,063	56.41
Capital Outlay \$	192,800	0.42%	\$ 4,686	\$ 1,099,655	570.36
Special Ed Tuition \$	2,467,650	5.39%	\$ 165,657	\$ 2,262,993	91.71
Other, Dues&Fees/Contingency \$	59,930	0.13%	\$ 15,336	\$ 71,593	119.46
Total Expenditures	\$ 45,793,191	100.00%	\$ 3,275,396	\$ 30,291,012	66.15%

Surplus/(Deficit)	\$ 641,848	201	\$ 7,867,932	\$ 9,978,415	
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Lyons School District 103
DEBT SERVICE FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Property Taxes \$	962,811	89.04%	\$ 43,812	\$ 578,927	60.13
Earnings on Investments \$	33,559	3.10%	\$ -	\$ 11,330	33.76
Other Revenue Sources \$	85,000	7.86%	\$ -	\$ -	-
Total Revenue	\$ 1,081,370	100.00%	\$ 43,812	\$ 590,257	54.58%

EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Debt Service \$	1,078,500	100.00%	\$ -	\$ 921,750	85.47
Total Expenditures	\$ 1,078,500	100.00%	\$ -	\$ 921,750	85.47%

Surplus/(Deficit)	\$ 2,870		\$ 43,812	\$ (331,493)	
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Lyons School District 103
CAPITAL PROJECTS FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Earnings on Investments \$	25	0.00%	\$ -	\$ (0)	(0.12)
Federal Grant \$	1,982,712	100.00%	\$ -	\$ -	-
Total Revenue	\$ 1,982,737	100.00%	\$ -	\$ (0)	0.00%

EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Purchased Services \$	-	0.00%	\$ -	\$ 101,083	
Capital Outlay \$	1,982,712	100.00%	\$ 175,401	\$ 432,078	21.79
Total Expenditures	\$ 1,982,712	100.00%	\$ 175,401	\$ 533,161	26.89%

Surplus/(Deficit)	\$ 25		\$ (175,401)	\$ (533,161)	
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Lyons School District 103
HEALTH-LIFE-SAFETY FUND
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

REVENUES	Budget FY2024	% Of Total Revenue	Monthly March	YTD as of 3/31/2024	Percent of Budget Realized
Property Taxes \$	317,221	77.91%	\$ 138,368	\$ 311,034	98.05
Earnings on Investments \$	89,923	22.09%	\$ -	\$ 30,496	33.91
Other Revenue \$	-	0.00%	\$ -	-	
Total Revenue	\$ 407,144	100.00%	\$ 138,368	\$ 341,530	83.88%
EXPENDITURES	Budget FY2024	% Of Total Expenditures	Monthly March	Actual as of 3/31/2024	Percent of Budget Realized
Purchased Services \$	-	0.00%	\$ -	-	-
Total Expenditures	\$ -	0.00%	\$ -	\$ -	-
Surplus/(Deficit)	\$ 407,144		\$ 138,368	\$ 341,530	

Lyons School District 103
COMBINED ALL FUNDS
Y-T-D REVENUE and EXPENSE by SOURCE

March 31, 2024

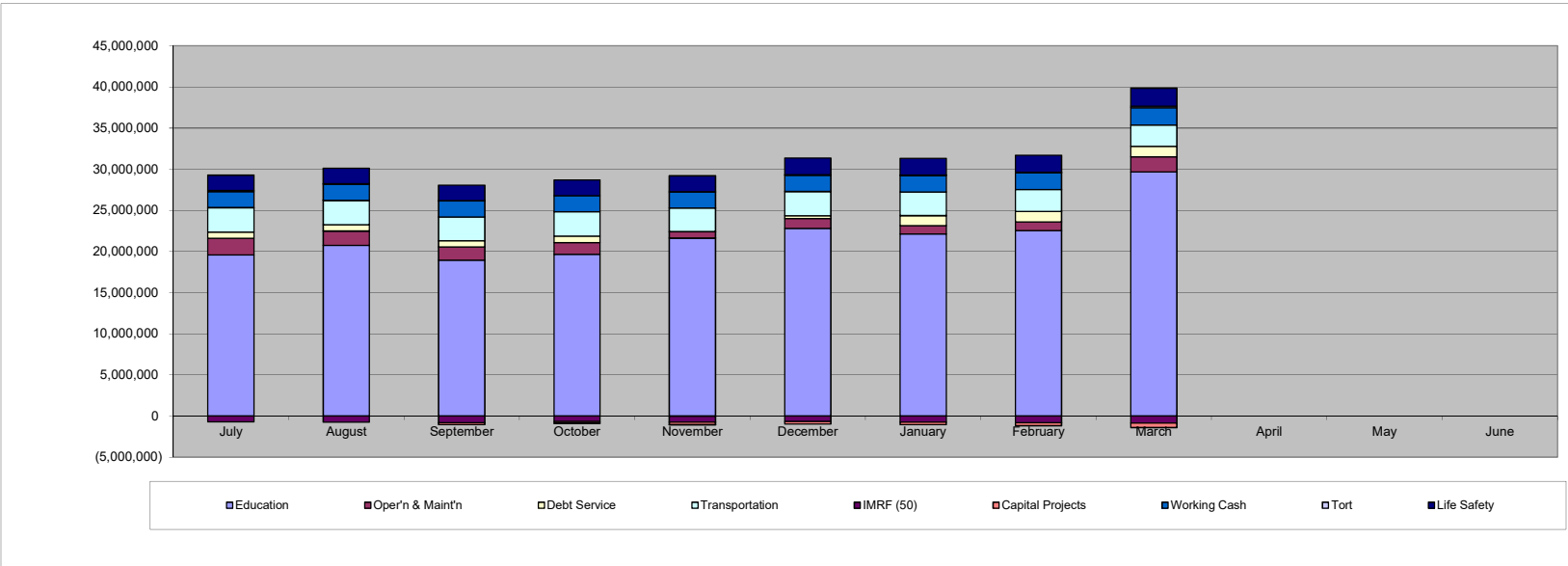
REVENUES	Budget	%	Monthly	YTD	Percent
	FY2024	Of Total	March	as of	of Budget
		Revenue		3/31/2024	Realized
Property Taxes \$	22,670,693	45%	\$ 9,655,341	\$ 23,434,533	103.37
Corp. Per. Prop. Replacement Taxes \$	5,553,060	11%	\$ 394,777	\$ 3,709,087	66.79
State Evidence Based Funding (EBF) \$	12,365,602	25%	\$ 1,124,146	\$ 8,106,880	65.56
Categorical State Aid \$	1,689,197	3%	\$ 427	\$ 1,149,901	68.07
State Early Childhood Block Grant \$	673,005	1%	\$ 69,199	\$ 472,794	70.25
Federal Nutrition Program \$	800,000	2%	\$ 51,999	\$ 562,162	70.27
Federal Title 1 \$	1,156,212	2%	\$ -	\$ 1,024,628	88.62
Other Federal \$	3,313,453	7%	\$ 20,876	\$ 2,115,191	63.84
Earnings on Investments \$	1,255,568	3%	\$ -	\$ 486,795	38.77
Food Service \$	50,000	0%	\$ 8,743	\$ 54,423	108.85
Fees \$	32,500	0%	\$ -	\$ -	-
Before School Care, Camps \$	250,000	1%	\$ -	\$ 84,045	33.62
Rentals \$	-	0%	\$ -	\$ -	-
Maintenance Grants \$	-	0%	\$ -	\$ -	-
Other Revenue \$	97,000	0%	\$ -	\$ 85,775	88.43
Total Revenue	\$ 49,906,290	100.00%	\$ 11,325,508	\$ 41,286,213	82.73%

EXPENDITURES	Budget	%	Monthly	Actual	Percent
	FY2024	Of Total	March	as of	of Budget
		Expenditures		3/31/2024	Realized
Salaries \$	23,221,756	47.53%	\$ 1,787,207	\$ 14,132,712	60.86
Benefits \$	6,415,031	13.13%	\$ 498,693	\$ 4,350,010	67.81
IMRF/FICA/SS/Medicare Fund \$	902,261	1.85%	\$ 73,977	\$ 620,751	68.80
Debt Service Fund \$	1,078,500	2.21%	\$ -	\$ 921,750	85.47
Life Safety Fund \$	-	0.00%	\$ -	\$ -	-
Purchased Services \$	10,858,467	22.23%	\$ 640,771	\$ 6,909,317	63.63
Supplies \$	1,675,296	3.43%	\$ 89,068	\$ 945,063	56.41
Capital Outlay \$	2,175,512	4.45%	\$ 180,086	\$ 1,531,733	70.41
Special Ed Tuition \$	2,467,650	5.05%	\$ 165,657	\$ 2,262,993	91.71
Dues&Fees/Contingency \$	59,930	0.12%	\$ 15,336	\$ 71,593	119.46
Total Expenditures	\$ 48,854,403	100.00%	\$ 3,450,797	\$ 31,745,922	64.98%

Surplus/(Deficit)	\$ 1,051,887		\$ 7,874,711	\$ 9,455,291	
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Lyons Elementary School District 103
Fiscal Year 2023-2024 Fund Balance
Source: Lyons Elementary School District 103 Monthly Reports

Fiscal Year 2023-2024												
Fund	July	August	September	October	November	December	January	February	March	April	May	June
Education	19,579,645	20,739,976	18,947,434	19,650,657	21,614,595	22,785,240	22,120,280	22,536,279	29,683,702			
Oper'n & Maint'n	2,023,725	1,750,737	1,592,301	1,436,797	780,867	1,216,737	1,003,130	1,062,020	1,802,230			
Debt Service	740,491	763,241	763,241	768,728	(46,071)	332,962	1,225,093	1,251,474	1,295,286			
Transportation	2,978,293	2,958,415	2,905,656	2,977,377	2,878,455	2,945,960	2,874,238	2,672,853	2,575,782			
IMRF (50)	(720,959)	(765,842)	(843,237)	(677,928)	(701,466)	(696,372)	(767,666)	(834,083)	(878,022)			
SSI/MEDICARE (51)	2,166,708	2,173,995	2,173,995	2,189,919	2,246,787	2,333,869	2,353,248	2,368,435	2,418,177			
Capital Projects	473	473	(211,124)	(211,124)	(301,214)	(301,214)	(301,214)	(357,287)	(532,688)			
Working Cash	1,939,473	1,941,528	1,941,528	1,955,750	1,971,828	1,996,450	2,013,395	2,030,067	2,105,863			
Tort	146,139	90,687	29,896	(26,984)	(30,946)	53,580	47,087	69,341	181,560			
Life Safety	1,869,229	1,875,967	1,875,967	1,889,706	1,942,386	2,023,060	2,039,817	2,072,391	2,210,759			
Total	<u>30,723,217</u>	<u>31,529,175</u>	<u>29,175,655</u>	<u>29,952,898</u>	<u>30,355,221</u>	<u>32,690,271</u>	<u>32,607,407</u>	<u>32,871,489</u>	<u>40,862,651</u>			



To Township Treasurer: The following payments were approved by the
Board of Education, at a meeting held on 4/23/2024
Checks for the amount shown are hereby requested:

PAYEE	DATE PAID	AMOUNT
Net Salaries	03.15.24	\$ 617,568.05
First American Bank H S A	Employee Deduction	\$ -
AXA Equitable Life	OMNI Liability	\$ 13,927.90
First Investors Group	OMNI Liability Payment	\$ 50.00
Illinois Department of Revenue	State Withholding	\$ 36,602.25
	Employee/Employer	\$ -
Illinois Municipal Retirement	Employee Deduction	\$ 10,986.10
NuMark Credit Union	Credit Union Deductions	\$ 4,070.76
	Employee Deductions	
Teachers' Health Insurance Security	TRS EMPLOYEE PAID	\$ 5,613.98
Teachers' Retirement System - *	THIS Board Paid	\$ 69,275.97
State of Illinois	0.92% "THIS"	\$ -
AIG VALIC	OMNI Liability	\$ -
Great American Financial Resources	OMNI Liability	\$ 200.00
Guardian Vision	Employees' Portion	\$ 1,121.38
Illinois Municipal Retirement	Board Paid	\$ 12,264.15
Lincoln Investment Planning	OMNI Liability	\$ 2,700.33
Teachers' Retirement System	TRS Board Paid .0058 Add On &	\$ 5,614.94
State of Illinois		
Waddell & Reed, Inc.	OMNI Liability	\$ 75.00
Expert Pay	Child Support	\$ 792.30
TRS SSP	TRS Flexible Spending	\$ 318.93
Dept. Of Treasury	WithHolding Tax	\$ 114,588.05
Glen Stearns Chap 13 Trustee	Wage Garnish	\$ 137.50
Lyons School D103 Flex	Flex Card	\$ 888.84
IL Dept. of Revenue Levy	Garnishment-Rawke	
SEIU Local 73 COPE	Aides/Custodians	\$ 43.50
Service Employees International Union	Aides/Custodians Union Dues	\$ 1,056.53
Local 73		
Thomas H. Hooper Chap 13	Wage Garnish	\$ 175.00
West Suburban Teachers Union	Teacher Dues	\$ 11,242.80
Net Salaries	SP03.21.24	\$ 629.35
First American Bank H S A	Employee Deduction	\$ -
AXA Equitable Life	OMNI Liability	\$ -
First Investors Group	OMNI Liability Payment	\$ -
Illinois Department of Revenue	State Withholding	\$ 22.87
	Employee/Employer	
Illinois Municipal Retirement	Employee Deduction	\$ 22.05
NuMark Credit Union	Credit Union Deductions	\$ -
	Employee Deductions	
Teachers' Health Insurance Security	TRS EMPLOYEE PAID	\$ 2.26
Teachers' Retirement System - *	THIS Board Paid	\$ 23.96
State of Illinois	0.92% "THIS"	\$ -
AIG VALIC	OMNI Liability	\$ -
Great American Financial Resources	OMNI Liability	\$ -

Guardian Vision	Employees' Portion	\$	-
Illinois Municipal Retirement	Board Paid	\$	33.32
Lincoln Investment Planning	OMNI Liability	\$	-
Teachers' Retirement System State of Illinois	TRS Board Paid .0058 Add On &	\$	1.68
Waddell & Reed, Inc.	OMNI Liability	\$	-
Expert Pay	Child Support	\$	-
TRS SSP	TRS Flexible Spending	\$	-
Depart. Of Treasury	WithHolding Tax	\$	82.22
Glen Stearns Chap 13 Trustee	Wage Garnish	\$	-
Lyons School D103 Flex	Flex Card	\$	-
IL Dept. of Revenue Levy	Garnishment-Rawke		
SEIU Local 73 COPE	Aides/Custodians	\$	-
Service Employees International Union Local 73	Aides/Custodians Union Dues	\$	-
Thomas H. Hooper Chap 13	Wage Garnish	\$	-
West Suburban Teachers Union	Teacher Dues	\$	-

Net Salaries	03.29.24	\$	622,258.65
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First American Bank H S A	Employee Deduction	\$	-
AXA Equitable Life	OMNI Liability	\$	13,777.90
First Investors Group	OMNI Liability Payment	\$	50.00
Illinois Department of Revenue	State Withholding Employee/Employer	\$	37,014.55
Illinois Municipal Retirement	Employee Deduction	\$	11,324.72
NuMark Credit Union	Credit Union Deductions Employee Deductions	\$	4,120.76
Teachers' Health Insurance Security	TRS EMPLOYEE PAID	\$	5,650.61
Teachers' Retirement System - *	THIS Board Paid	\$	69,538.81
State of Illinois	0.92% "THIS"	\$	-
AIG VALIC	OMNI Liability	\$	-
Great American Financial Resources	OMNI Liability	\$	200.00
Guardian Vision	Employees' Portion	\$	1,121.38
Illinois Municipal Retirement	Board Paid	\$	12,544.97
Lincoln Investment Planning	OMNI Liability	\$	2,700.33
Teachers' Retirement System State of Illinois	TRS Board Paid .0058 Add On &	\$	5,642.24
Waddell & Reed, Inc.	OMNI Liability	\$	75.00
Expert Pay	Child Support	\$	792.30
TRS SSP	TRS Flexible Spending	\$	385.90
Depart. Of Treasury	WithHolding Tax	\$	117,133.51
Glen Stearns Chap 13 Trustee	Wage Garnish	\$	137.50
Lyons School D103 Flex	Flex Card	\$	888.84
IL Dept. of Revenue Levy	Garnishment-Rawke		
SEIU Local 73 COPE	Aides/Custodians	\$	43.50
Service Employees International Union Local 73	Aides/Custodians Union Dues	\$	1,083.53
Thomas H. Hooper Chap 13	Wage Garnish	\$	175.00
West Suburban Teachers Union	Teacher Dues	\$	11,242.80

4/23/2024

PAYEE	DATE PAID	AMOUNT
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Board President

Board Secretary

Bill Clark

Prepared by

Business Manager

	Salaries/Benefits	\$	1,828,034.77
4/23/2024	Special voucher requests	\$	-

Pages 1 - 22 - Payroll Total			
Total Bill List Paid in Month		\$	1,828,034.77

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
95959	4imprint, Inc	04/23/2024	12279727	B3- Recruitment Material	0	346.51	346.51
10E000	3000 4100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		346.51	
95960	ABLE PRINTING SERVICE	04/23/2024	50449	Envelopes GWMS	0	379.36	379.36
10E000	1110 4100 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES		379.36	
95961	ALGOR PLUMBING AND HEATING SUP	04/23/2024	206811	Home	0	20.48	88.26
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		20.48	
			206862	Edison	0	67.78	
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		67.78	
95962	AMAZON CAPITAL SERVICES	04/23/2024	11CTT4YF39P3	GW-CD Class- KVIDIO Active Noise Cancelling Headphones, 65 hrs Play time Bluetooth Black	7022300059	38.97	8,673.80
10E000	1205 4100 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES		38.97	
			11KYNDLN6YKH	Teacher Supplies	4002300023	89.90	
10E400	1110 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES		89.90	
			11PJMJCM7XHF	Credit Memo	3012300015	-0.25	
10E000	1274 4100 00 499801			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		-0.25	
			193TCJMP41CH	Hanging file folders, pocket folders, alcohol wipes, glue sticks, markers	5002300070	339.58	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		339.58	
			196VJ3G96YP9	Sterilite plastic storage bins for 5th graders.	7032300025	222.24	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		222.24	
			1DK4PMP1YPNF	Boys' Uniform Pants per Kim West	7002300049	33.97	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		33.97	
			1DK4PMP1YRC3	Office Supplies	2002300018	566.87	
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		566.87	
			1F6WQTVLVYDT	Snacks for the nurses office	5002300067	67.31	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		67.31	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1FR6KXDR13F1	Field chalk	5002300062	209.55	
10E500	1120 4100 50 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S		209.55	
			1G6CYNFT6JWM	Credit Memo	3012300015	-0.17	
10E000	1274 4100 00 499801			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		-0.17	
			1GJVWKR7YMQW	Ink for fax machine	2002300020	105.01	
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		105.01	
			1HLQKPPT33QD	library supplies	4002300020	20.48	
10E400	2220 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/EDUCATIONAL MEDIA SERVICE		20.48	
			1JMD13VG3J66	Date stamp and ink	5002300068	36.09	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		36.09	
			1JQDX9MG1RYH	Edison/ Lincoln CD- KICK BANDS Chair Bands for Kids with Fidgets Feet 12-Pack RED/ Paper Mate EraserMate Pen Medium Point Black, Box of 12 / Velcro Brand- Sticky Back Hook and Loop Fasteners Peel Cut-to Length Roll 30 ft x 3/4 in Tape / white	7022300058	95.19	
10E000	1205 4100 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES		95.19	
			1KR3LJ4DYQ6Y	K-2/Intervention Heart Stickers	7032300061	111.60	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		111.60	
			1MDXWG7YVPDK	Spark Lighter	5002300073	17.89	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		17.89	
			1MQY19MND4VL	Credit Memo	4002300023	-89.90	
10E400	1110 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES		-89.90	
			1NQCL14P11MK	Owl Pellet Dissection Bundle	7032300064	137.98	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		137.98	
			1NQCL14P4KWC	Supplies for	2002300021	513.76	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1110 4100 00 000000			Kindergarten Graduation EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		513.76	
			1NQCL14P7347	1' binders, hanging file folders, liquid white out, large white construction paper, card stock, binder clips and manila envelopes	5002300065	132.13	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		132.13	
			1PWWRNN3W4C	Edison CD class Children's Factory Cube Chair Trays/ Ipad Hard Protective Case	7022300056	297.92	
10E000	1205 4100 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES		297.92	
			1PWWRNN4RRX	Kindergarten Graduation Supplies/Cap & Gown Sets	1002300014	733.99	
10E100	1110 4100 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/SUPPLIES		733.99	
			1PX7PX94XWYT	Office Order Supplies for Admin	7002300050	748.30	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		748.30	
			1QH9Y7167H	tennis nets- Gym	5002300066	1,049.65	
10E500	1120 4100 50 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S		1,049.65	
			1R4MKTYCLC9	Office Supplies	2002300014	216.42	
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		216.42	
			1RHQWRKGXQTL	B3 Program Amazon order- Move2play basketball hoop/ JoyCat Stack & Count Doughnuts, 3o PCS/260 PIECES Colorful Glitter Foam Stickers/ Learning	3012300025	879.04	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	3000 4100 00 370501			Resources Big Feeling Nesting Fruit Friends 9 Pieces/ Crayola Triangular/ Montessori Wooden Beads Sequencing Toy Set/ Books English and Spanish Edition.		879.04	
			1RPXXM6L1K19	receipt books	5002300063	38.90	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		38.90	
			1T9VJ7VRWGM3	Teacher Institute Day Supplies	7032300065	54.63	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		54.63	
			1VW3QK7P4FKV	Teacher appreciation for assistance in ACCESS administration	7002300051	146.95	
10E000	2210 4100 00 490900			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		146.95	
			1XC7RWDG3T34	Construction Paper and Cardstock order for Costello workroom	6002300028	1,586.22	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		1,586.22	
			1XGRHRHQXN1Y	pencils and expo markers	5002300060	210.08	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		210.08	
			1XQKFCX66NQ	Credit Memo	3012300015	-0.19	
10E000	1274 4100 00 499801			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		-0.19	
			iKF7643474R9	Lincoln Special Education Class, Wide Reclining Stadium Seat for Bleachers - Folding Stadium Seat Backpack with Armrests	7022300023	63.69	
10E000	1205 4100 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES		63.69	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
95963	AMSTERDAM PRINTING & LITHO	04/23/2024	7577995	Staff Planners for 2024/2025 school year	6002300030	266.76	266.76
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		266.76	
95964	Ashley Ehrhardt Assessment & D	04/23/2024	AE 041824	Educational Assessment	0	500.00	500.00
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		500.00	
95965	AT&T	04/23/2024	708Z9926011696 04012	April	0	505.50	505.50
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		505.50	
95966	Beaver Shredding Inc	04/23/2024	60898	Service	0	400.00	1,120.00
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		400.00	
			61012	Service	0	720.00	
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		720.00	
95967	BLUE CROSS BLUE SHIELD OF IL	04/23/2024	210865899146	Service 03.01.24-03.31.24	0	468,829.22	468,829.22
10L000	4867 0000 00 000000			EDUCATION/DISTRICT OFFICE/BCBS PPO Flex/.		468,829.22	
95968	BMO HARRIS COMMERCIAL CARD	04/23/2024	1793 040524	Mar 24' charges	0	3,367.90	3,367.90
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		1,283.05	
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		1,555.95	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		286.31	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		50.00	
20E000	2540 3900 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		192.59	
95969	BOB & JOHN'S MOBIL	04/23/2024	0132272	March 24 Service	0	90.67	238.06
20E000	2545 4640 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI		90.67	
			0132279	April 24 Service	0	147.39	
20E000	2545 4640 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI		147.39	
95970	BRITTEN SCHOOL	04/23/2024	16144	Mar 24' FA, CG	0	14,076.72	14,076.72
10E300	1912 6700 00 000000			EDUCATION/LINCOLN ELEMENTARY/OTHER LEA PRIVATE TUITION/		7,038.36	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		7,038.36	
95971	BUCKEYE CLEANING CENTERS	04/23/2024	90574706	Lincoln - hand soap, floor cleaner, disinfectant	7012300067	763.67	763.67
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		763.67	
95972	CASE LOTS INC	04/23/2024	22656	GWMS - plastic bags, dry mop, hand soap, toilet paper, nitrile gloves, paper	7012300055	1,532.00	5,011.20

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E500	2540 4100 00 000000			towels			
			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			1,532.00	
			23799	Edison - hand soap	7012300065	529.00	
20E100	2540 4100 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			529.00	
			23944	GWMS - plastic bags, towels, hand soap, glue traps, toilet paper, gloves, paper towels, soap dispensers	7012300063	2,950.20	
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			2,950.20	
95973	CHICAGO METROPOLITAN FIRE PREV	04/23/2024	IN00429236	B/A Monitoring 01.01.23-12.31.23	0	480.00	1,482.00
20E000	2540 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			480.00	
			IN00432413	GWMS-Qtrly Monitoring	0	126.00	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			126.00	
			IN00433046	Admin-Qtrly Monitoring	0	120.00	
20E000	2540 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			120.00	
			IN00433047	Shop - BA Monitoring	0	126.00	
20E000	2540 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			126.00	
			IN00433048	Costello- Qtrly Monito	0	126.00	
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			126.00	
			IN00433049	Robinson-Qtrly Monitor	0	126.00	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			126.00	
			IN00433050	Edison-Qtrly Monitoring	0	126.00	
20E100	2540 3230 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			126.00	
			IN00433051	Home-Qtrly Monitoring	0	126.00	
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			126.00	
			IN00433052	Lincoln- Qtrly Monitor	0	126.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E300	2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		126.00	
95974	Chicago Elevator & Lift, Inc.	04/23/2024	1250	Home-Annual Cat 1 Test	0	845.00	845.00
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		845.00	
95975	CIT	04/23/2024	44492870	Docuware Mar 24'	0	2,731.25	2,731.25
10E000	2520 3900 00 000000			EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS		2,731.25	
95976	CITY SOCIAL MARKETING SOLUTION	04/23/2024	1248	Apr 24' Communication	0	7,500.00	7,500.00
10E000	2663 3900 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/OTH		7,500.00	
95977	COMCAST CABLE	04/23/2024	6742 032224	GWMS 04.01.24-04.30.24	0	272.93	272.93
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		272.93	
95978	CONTINUED	04/23/2024	397519	Five- SP CD School Membership for the following staff- Amanda Polirer, Grace Malone, Kerry Palider, Katriona Ferguson, Kim Burchell.	7022300047	445.00	445.00
10E000	1205 3140 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/PROFESSIONA		445.00	
95979	Cordogan Clark & Assoc., Inc.	04/23/2024	231006 3723	Chiller	0	76,815.00	76,815.00
60E000	2540 5400 00 499803			CAP PROJ/DISTRICT OFFICE/OPERATION AND MAINTENANCE OF P		76,815.00	
95980	CORRECT ELECTRIC SERVICES	04/23/2024	24153	Robinson- Troubleshoot Fire Alarm	0	375.00	375.00
20E400	2546 3230 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/SECURITY SERVICES/REP		375.00	
95981	Curious Little Minds, LLC	04/23/2024	22024	Feb 24 billable hours	0	300.00	600.00
10E000	3000 3100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		300.00	
			32024	Mar 24 billable hours	0	300.00	
10E000	3000 3100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		300.00	
95982	DABABNEH, JESSICA S	04/23/2024	EC5403 JD	EC5403 Tuition Reimbursement	0	600.00	600.00
10E400	1110 2300 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU		600.00	
95983	DESPLAINES VALLEY NEWS	04/23/2024	24-1129	Notice of request for Proposal	0	138.72	138.72

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	2310 3500 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/A		138.72	
95984	DINASO, DAVE	04/23/2024	041724 DD	Traveling World of Reptile Performance 6 shows, On Wednesday, April 17th, 2024 at Lincoln / Costello / Edison Preschool Program.	3012300022	1,650.00	1,650.00
10E000	1275 3410 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD PRE K/PRESCHO		1,650.00	
95985	DIRECT ENERGY SERVICES	04/23/2024	240870054016027	Service 01.26.24-03.04.24	0	23,713.16	23,713.16
20E100	2540 4660 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		1,522.74	
20E200	2540 4660 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		2,421.89	
20E300	2540 4660 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		3,027.13	
20E400	2540 4660 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		3,446.09	
20E500	2540 4660 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		9,748.00	
20E600	2540 4660 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		3,201.77	
20E000	2540 4660 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		345.54	
95986	Discipline Associates, Inc.	04/23/2024	T4NF5	Registration Fee for PD on 3/20/2024 Engaging , Managing, and Motivating Hard to Reach and Disruptive Students Attendees: Christine Colucci, Alison Balmer, Molly Conlin and Emma Rose Ryan	7032300058	825.00	1,100.00
10E000	1250 3121 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL SERVICES		825.00	
			ZGN8R	PD Registration Fee for Jennifer Stavrou on March 20, 2024. Conference called Engaging, Managing and Motivating Hard to Reach and	7032300063	275.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	1250 3121 00 430000			Disruptive Students EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL SERVICES		275.00	
95987	DOMANICO PSYCHOLOGICAL SERVICE	04/23/2024	2937	Evaluation	0	875.00	875.00
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		875.00	
95988	EAB Global, Inc.	04/23/2024	SIN259339	24'-25'District Leadership Forum	0	26,306.00	26,306.00
10E000	2210 3100 00 430000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		26,306.00	
95989	EASTER SEALS METROPOLITAN CHIC	04/23/2024	29404	EP, KU rate adj.	0	261.90	26,083.29
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		130.95	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		130.95	
			29429	RH Sept 23 retro	0	72.45	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		72.45	
			29671	RH Oct 23 retro	0	106.26	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		106.26	
			29802	EP, KU Oct rate adj.	0	384.12	
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		192.06	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		192.06	
			29820	EP, KU Nov rate adj.	0	331.74	
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		165.87	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		165.87	
			29876	RH Mar 24	0	9,207.66	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		9,207.66	
			29925	EP, KU March 24	0	15,384.81	
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		9,207.66	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		6,177.15	
			29947	EP, KU Dec rate adj.	0	261.90	
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		130.95	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		130.95	
			30005	RH Dec 23 retro	0	72.45	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		72.45	
95990	Elior, Inc.	04/23/2024	INV1900034361	March 24'	0	62,867.28	62,867.28
10E100	2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA		8,160.17	
10E200	2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT		7,902.42	
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		9,889.02	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		8,424.23	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		23,053.43	
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		5,438.01	
95991	EMBRACE EDUCATION	04/23/2024	16239	Embrace DS with Data	0	12.65	12.65
10E000	1205 3160 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES		12.65	
95992	eSpecial Needs	04/23/2024	INV-332275	Home School SPED- (1-T Stool-Student ZH For) Height Adjustable T-Stool-Single Leg (Round Seat)	7022300054	63.90	63.90
10E000	1205 4100 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES		63.90	
95993	FIRST STUDENT HODGKINS	04/23/2024	245499	GWMS Athletics	0	186.30	7,486.82
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		186.30	
			245533	GWMS Athletics	0	186.30	
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		186.30	
			247078	GWMS Athletics	0	186.30	
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		186.30	
			247094	GWMS Athletics	0	1,170.96	
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		1,170.96	
			247540	GWMS	0	930.96	
40E500	2550 3320 00 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		930.96	
			250742	GWMS Athletics	0	186.30	
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		186.30	
			250770	GWMS	0	585.48	
40E500	2550 3320 00 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		585.48	
			250799	GWMS Athletics	0	186.30	
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		186.30	
			252322	GWMS Athletics	0	186.30	
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		186.30	
			253098	GWMS	0	527.28	
40E500	2550 3320 00 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		527.28	
			416263	GWMS field trip	0	275.45	
40E500	2550 3320 00 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		275.45	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			416285	GWMS Girls Volleyball	0	219.07	
40E500	2550 3320 00 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		219.07	
			419245	GWMS Girls Volleyball	0	219.07	
40E500	2550 3320 01 000000			TRANSPORTION/WASHINGTON MIDDLE SCHOOL/PUPIL TRANSPORTAT		219.07	
			419269	Home-Field Trip	0	454.27	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		454.27	
			421447	Home-Field Trip	0	441.75	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		441.75	
			424979	Lincoln-Field Trip	0	856.25	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		856.25	
			424993	Lincoln-Field Trip	0	688.48	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		688.48	
95994	FLEXIBLE BENEFITS SERVICE CORP	04/23/2024	891408006391	FSA 04.05.24	0	153.00	153.00
10E000	1110 2940 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY		153.00	
95995	FOLLETT SCHOOL SOLUTIONS, LLC	04/23/2024	316859	Library Books	2002300010	786.71	4,101.04
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		0.39	
10E200	2220 3900 00 380000			EDUCATION/HOME ELEMENTARY/EDUCATIONAL MEDIA SERVICES/OT		786.32	
			316859A	Library Books	2002300010	534.53	
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		0.27	
10E200	2220 3900 00 380000			EDUCATION/HOME ELEMENTARY/EDUCATIONAL MEDIA SERVICES/OT		534.26	
			338633F	Library Book Order	1002300013	965.64	
10E100	2220 4100 00 000000			EDUCATION/EDISON ELEMENTARY/EDUCATIONAL MEDIA SERVICES/		965.64	
			343766F	Titlewave Quote 11453310 Replacement books for Lincoln Classroom	7032300049	45.66	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		45.66	
			360601	Library Book Order	1002300013	243.93	
10E100	2220 4100 00 000000			EDUCATION/EDISON ELEMENTARY/EDUCATIONAL MEDIA SERVICES/		243.93	
			362974	Library Books	2002300019	47.62	
10E200	2220 3900 00 380000			EDUCATION/HOME ELEMENTARY/EDUCATIONAL MEDIA SERVICES/OT		47.62	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200 2220 3900 00 380000			362974F	Library Books	2002300019	36.46	
			EDUCATION/HOME ELEMENTARY/EDUCATIONAL MEDIA SERVICES/OT			36.46	
10E500 2220 4100 00 000000			373433	Library Books	5002300056	876.32	
			EDUCATION/WASHINGTON MIDDLE SCHOOL/EDUCATIONAL MEDIA SE			876.32	
10E500 2220 4100 00 000000			373433A	Library Books	5002300056	564.17	
			EDUCATION/WASHINGTON MIDDLE SCHOOL/EDUCATIONAL MEDIA SE			564.17	
95996 G & O THERMAL SUPPLY COMPANY		04/23/2024	1197538-00	Lincoln	0	129.36	129.36
20E300 2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			129.36	
95997 GARCIA, MANDY		04/23/2024	ED471 MG	ED471 Tuition	0	600.00	600.00
10E600 1110 2300 00 000000				Reimbursement			
			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/TUITION REIMBU			600.00	
95998 GILL, DONNA M		04/23/2024	mileage DG 4824	Mileage	0	79.46	79.46
10E000 1110 3320 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TRAVEL			79.46	
95999 GLOBAL WATER TECHNOLOGY		04/23/2024	110502	April 24' water	0	350.60	350.60
20E000 2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE	treatment		350.60	
96000 GMF CONTRACTORS EQUIPMENT		04/23/2024	63951A	District	0	210.79	210.79
20E000 2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			210.79	
96001 GOPHER SPORT		04/23/2024	IN364464	sports whistles	5002300071	69.49	69.49
10E500 1120 4100 50 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S			69.49	
96002 GRAND PRAIRIE TRANSIT		04/23/2024	RTINV1006487	March 24'	0	120,184.45	120,184.45
40E000 2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI	Transportation		120,184.45	
96003 GreatAmerica Financial Service		04/23/2024	36323195	April 24	0	10,719.56	10,719.56
10E000 2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP	Copy/Print leas		10,719.56	
96004 GROOT, INC. A WASTE CONNECTION		04/23/2024	12280966T098	Home April 24'	0	690.65	6,903.65
20E200 2540 3210 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			690.65	
20E100 2540 3210 00 000000			12280967T098	Edison- Apr 24'	0	1,418.22	
			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			1,418.22	
20E400 2540 3210 00 000000			12280968T098	Robinson Apr 24'	0	978.73	
			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			978.73	
20E300 2540 3210 00 000000			12280969T098	Lincoln Apr 24'	0	1,198.36	
			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			1,198.36	
			12280970T098	Costello Apr 24'	0	1,161.20	

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20E600	2540 3210 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,161.20	
			12280971T098	GWMS Apr 24'	0	1,456.49	
20E500	2540 3210 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,456.49	
96005	GUARDIAN - ALTERNATE FUNDED	04/23/2024	469383 040124	Period Ending	0	19,176.93	19,176.93
				03.31.24			
10L000	4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.		19,176.93	
96006	GUARDIAN -BILL ID 0001094522	04/23/2024	1094522 032224	Period End	0	15,887.66	15,887.66
				03.31.24			
10E000	1110 2210 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/INSTRUCTION LIFE I		9,753.16	
10L000	4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.		4,910.70	
20L000	4865 0000 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/Guardian Flex Dental/.		1,032.55	
10L000	4990 0000 00 000000			EDUCATION/DISTRICT OFFICE/OTHER CURRENT LIABILITIES/.		191.25	
96007	HARLEM PLUMBING SUPPLY	04/23/2024	82444	Robinson	0	16.98	189.36
20E400	2540 3230 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		16.98	
			84201	District	0	42.30	
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		42.30	
			84679	Costello	0	130.08	
20E600	2540 4100 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		130.08	
96008	HAYES MECHANICAL LLC	04/23/2024	42245	Lincoln	0	1,243.00	4,200.08
20E300	2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,243.00	
			43092	Home-Boiler	0	1,413.54	
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		1,413.54	
			43093	Costello- Boiler	0	1,543.54	
20E600	2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,543.54	
96009	HERNANDEZ, LESLIE	04/23/2024	Mileagee LH 41024	Mileage	0	17.55	17.55
10E300	1110 3320 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TRAVEL		17.55	
96010	HOME DEPOT PRO	04/23/2024	797860897	Robinson - toilet	7012300066	1,447.04	1,447.04
				paper, hand			
				towels, mop heads			
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		1,447.04	
96011	Horner, Carlie	04/23/2024	EDU 522 CH	EDU 522 Tuition	0	600.00	2,000.00
				Reimbursement			
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		600.00	
			EDU524 CH	EDU524 Tuition	0	600.00	
				Reimbursement			
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		600.00	

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			EDU554 CH	EDU554 Tuition Reimbursement	0	600.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		600.00	
			TCH 539 CH	TCH539	0	200.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		200.00	
96012	IASA ILL EDUCATION JOB BANK	04/23/2024	8682-FY24	Annual Subscription Fee	0	400.00	400.00
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		400.00	
96013	IL OFFICE OF THE STATE FIRE MA	04/23/2024	9692747	Costello- GWMS	0	210.00	210.00
20E500	2540 3260 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		70.00	
20E600	2540 3260 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		140.00	
96014	ILLINOIS PRINCIPAL ASSOCIATION	04/23/2024	426321	N. Lawler Registration	0	400.00	1,999.00
10E000	2310 3110 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		400.00	
			426322	KR Professional Development	0	700.00	
10E000	2310 3110 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		700.00	
			426323	TS Professional Development	0	700.00	
10E000	2310 3110 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		700.00	
			444322	Illinois Principal Association Conference for Vander Ploeg	7002300055	199.00	
10E000	2310 3120 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		199.00	
96015	ILLINOIS STATE POLICE/BUREAU O	04/23/2024	20240301388	Feb 24' background checks	0	56.50	56.50
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		56.50	
96016	Illinois Communications Sales,	04/23/2024	101026496-1	Radio programming	0	800.00	800.00
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		800.00	
96017	ISCORP	04/23/2024	0738373	May 24 hosting svcs	0	1,036.80	1,036.80
10E000	2663 4700 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SOF		1,036.80	
96018	JAMROSE, CHRISTOPHER	04/23/2024	CJ mileage 41624	Mileage	0	24.31	24.31
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		24.31	
96019	Kabal Surveying Company	04/23/2024	240610	Surveying Services	0	1,000.00	1,000.00

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20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,000.00	
96020	KELLY SERVICES, INC.	04/23/2024	5601758124	W.E. 04.07.24	0	2,094.42	99,999.43
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,094.42	
			919939	W.E. 03.17.24	0	37,643.12	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		37,643.12	
			922718	W.E. 03.24.24	0	29,529.69	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		29,529.69	
			925655	W.E. 03.31.24	0	30,732.20	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		30,732.20	
96021	Kopach, Scott	04/23/2024	041524 softball	Softball assignor	0	75.00	75.00
10E500	1501 3190 00 000104			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		75.00	
96022	LAKESHORE LEARNING MATERIALS	04/23/2024	295705031124	Lincoln School for Ms. N Hondropoulos / Classroom Carpets- LA952 or TT483	7022300055	631.35	750.90
10E000	1205 4100 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES		631.35	
			350856032624	Intervention materials for Jen Egan at Costello School	6002300029	119.55	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		119.55	
96023	Landking Ecogreen Environmenta	04/23/2024	0300380	Lincoln - toilet paper, paper towels	7012300064	899.25	1,411.75
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		899.25	
			0400454	Home - paper towels	7012300068	512.50	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		512.50	
96024	LUCIANO, MIA A	04/23/2024	ML 041624 ex	Expense Reimbursement	0	121.78	676.78
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		121.78	
			ML 041724 exp	Expense Reimbursement	0	555.00	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		555.00	
96025	LYONS POLICE DEPARTMENT	04/23/2024	LP 041824	Mthly SOR April 24'	0	6,500.00	6,500.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
80E000	2365 1000 00 000000			TORT FUND/DISTRICT OFFICE/RISK MANAGEMENT/SALARIES		6,500.00	
96026	Matias, Cindy	04/23/2024	CM 41824 ex	Expense Reimbursement	0	47.50	376.27
10E000	3000 3100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		47.50	
			CM Ex. 032524	Expense Reimbursement	0	69.99	
10E000	3000 3100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		69.99	
			CM expense 032524	Expense Reimbursement	0	30.00	
10E000	3000 3100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		30.00	
			CM expense 32624	Expense Reimbursement	0	5.00	
10E000	3000 3100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		5.00	
			CM mileage 41724	Mileage	0	223.78	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		223.78	
96027	MCGRAW HILL LLC	04/23/2024	132210428001	Quote DCONO-011620241238 17-001 Impact Materials for Our Lady of Charity School	7032300059	2,845.36	2,845.36
10E000	1250 4110 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		2,845.36	
96028	MENARDS-FRONT END MANAGER	04/23/2024	37009	District (batteries)	0	29.99	342.76
20E000	2540 4100 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		29.99	
			37576	District	0	49.63	
20E000	2540 4100 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		49.63	
			38197	District	0	263.14	
20E000	2540 4100 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		263.14	
96029	MENTA ACADEMY HILLSIDE	04/23/2024	SESINV036272	MM/PP Mar 24' tuition	0	5,596.50	8,920.05
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		5,596.50	
			SESINV036363	MS Mar 24' tuition	0	3,323.55	
10E600	1912 6700 00 000000			EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION		3,323.55	
96030	MIDLAND PAPER	04/23/2024	IN02201966	Copy Paper- District	7002300052	5,272.80	5,272.80
10E000	1110 4100 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES		5,272.80	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
96031	MIGALA, MELISSA G	04/23/2024	MM 040924 exp	Expense Reimbursement	0	30.00	75.00
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			30.00	
			MM 041724 ex	Expense Reimbursement	0	45.00	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			45.00	
96032	MLPLUMBING, LLC dbaDELL PLUMBIN	04/23/2024	003244	Costello	0	655.00	5,207.52
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			655.00	
			003264	Home	0	450.00	
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			450.00	
			003265	Robinson	0	600.00	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			600.00	
			003266	GWMS	0	987.52	
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			987.52	
			003267	Edison	0	600.00	
20E100	2540 3230 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			600.00	
			003268	Home	0	450.00	
20E200	2540 3230 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			450.00	
			03245	Costello	0	1,465.00	
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			1,465.00	
96033	Movement Matters	04/23/2024	161-P01	Installment 60 minutes	0	600.00	1,600.00
10E000	1110 3100 00 000000		EDUCATION/DISTRICT OFFICE/ELEMENTARY/PROFESSIONAL AND T			600.00	
			162-P01	Second Installment	0	1,000.00	
10E000	1110 3100 00 000000		EDUCATION/DISTRICT OFFICE/ELEMENTARY/PROFESSIONAL AND T			1,000.00	
96034	NAPA Auto Parts	04/23/2024	960583	Battery (4)	0	727.14	727.14
20E000	2545 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			727.14	
96035	NICOR GAS	04/23/2024	30067700002 030724	Home 02.02.24-03.05.24	0	2,353.67	20,063.21
20E200	2540 4650 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			2,353.67	
			41174700009 030724	Edison 02.02.24-03.05.24	0	4,024.85	
20E100	2540 4650 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			4,024.85	
			41400800003 032224	Lincoln 02.19.24-03.20.24	0	3,154.79	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E300	2540 4650 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		3,154.79	
			46930800001 032724	Robinson 02.22.24-03.25.24	0	1,855.66	
20E400	2540 4650 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		1,855.66	
			62030800007 032624	Legion 02.21.24-03.22.24	0	101.86	
20E000	2540 4650 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		101.86	
			72030800006 032524	Board of Ed 02.19.24-03.20.24	0	1,011.76	
20E000	2540 4650 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,011.76	
			74981782589 032624	Costello 02.21.24-03.22.24	0	1,779.70	
20E600	2540 4650 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,779.70	
			82030800005 032624	GWMS 02.21.24-03.22.24	0	5,579.78	
20E500	2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		5,579.78	
			92030800004 032624	Annex 02.21.24-03.22.24	0	201.14	
20E500	2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		201.14	
96036	Oconnor, Patricia	04/23/2024	PO 041724	April 24' Billing	0	1,888.00	1,888.00
10E000	2520 3900 00 000000			EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS		1,888.00	
96037	ODELSON & STERK, LTD.	04/23/2024	39218	Svcs thru 03.31.24	0	15,597.22	15,597.22
10E000	2310 3180 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/L		15,597.22	
96038	Peerless Network, Inc.	04/23/2024	47902	03.01.24-03.31.24	0	1,042.67	1,042.67
20E100	2540 3440 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		260.66	
20E200	2540 3440 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		260.66	
20E500	2540 3440 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		260.66	
20E600	2540 3440 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		260.69	
96039	People Transportation Company	04/23/2024	22998	Mar 24 XC DR cab	0	1,466.00	1,466.00
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		1,466.00	
96040	ProCare Therapy	04/23/2024	20915207	W.E. 03.15.24	0	3,800.00	11,091.25
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		3,800.00	
			20921041	W.E. 03.22.24	0	3,800.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		3,800.00	
			20926205	W.E. 03.29.24	0	3,491.25	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		3,491.25	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
96041	Professional Pest Control, Inc	04/23/2024	18185	March 24' billing	0	420.00	420.00
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		60.00	
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		55.00	
20E300	2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		70.00	
20E400	2540 3230 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		60.00	
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		75.00	
20E600	2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		60.00	
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		40.00	
96042	QUALITY NETWORK SOLUTIONS, INC	04/23/2024	70184	April 24' monthly	0	25,605.75	26,960.97
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		25,605.75	
			73784	Xerox WorkCentre 3335 Toner Cartridge (Business Office)	7042300058	737.72	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		737.72	
			73785	Hard Drive (replacement- GWMS)	7042300056	78.50	
10E600	2663 3240 00 000000			EDUCATION/COSTELLO ELEMENTARY/TECH PROGRAMMING SERVICES		78.50	
			73907	Monthly VoiP Phone Charge	0	539.00	
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		539.00	
96043	QUINLAN & FABISH MUSIC CO	04/23/2024	15359698	GWMS Music	0	80.98	119.95
10E500	1590 3230 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		80.98	
			15372842	GWMS Music	0	38.97	
10E500	1590 3230 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		38.97	
96044	REDD, REGINA	04/23/2024	RR exp 41824	Lunch for staff	0	112.75	112.75
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		112.75	
96045	SAM'S CLUB DIRECT	04/23/2024	437979636 32024	03.20.24 statement	0	1,921.10	1,921.10
10E000	1274 4100 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		488.79	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		902.24	
10E000	3000 4100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		530.07	
96046	SCHINDLER ELEVATOR CORPORATION	04/23/2024	8106471109	Costello quarterly bill	0	871.74	1,744.98
20E600	2540 3200 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		871.74	
			8106526245	Edison Quarterly Billing	0	873.24	
20E100	2540 3200 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		873.24	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
96047	School Business Management Ser	04/23/2024	103-03-24	Mar 24' Billing	0	16,425.00	16,425.00
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		16,425.00	
96048	SCHOOL HEALTH CORPORATION	04/23/2024	CINV000014663	PE Supplies	2002300017	252.83	252.83
10E200	1111 4120 00 000000			EDUCATION/HOME ELEMENTARY/PHYSICAL EDUCATION		252.83	
96049	SCHOOL SPECIALTY, INC.	04/23/2024	208133897400	bunsen burner	5002300072	142.14	283.80
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		142.14	
			208133953970	Tardy Books	5002300074	141.66	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		141.66	
96050	SCHURE, Allen	04/23/2024	41024 AS	GWMS Girls Volleyball	0	70.00	70.00
10E500	1501 3190 00 000105			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		70.00	
96051	SEAL OF ILLINOIS	04/23/2024	12381	Tuition Mar 24' AD	0	10,728.61	10,728.61
10E300	1912 6700 00 000000			EDUCATION/LINCOLN ELEMENTARY/OTHER LEA PRIVATE TUITION/		10,728.61	
96052	SEAL SOUTH, INC	04/23/2024	8456	Tuition Mar 24 JT	0	4,559.68	4,559.68
10E600	1912 6700 00 000000			EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION		4,559.68	
96053	SHERWIN WILLIAMS #3451	04/23/2024	3389-7	Robinson - Paint	0	95.61	151.67
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		95.61	
			3582-7	Robinson - Paint	0	56.06	
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		56.06	
96054	SOARING EAGLE ACADEMY	04/23/2024	22756	Mar 24 Tuition DS	0	2,643.42	9,692.54
10E600	1912 6700 00 000000			EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION		2,643.42	
			22758	Mar 24 Tuition WV	0	7,049.12	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		7,049.12	
96055	Specialties Direct Inc.	04/23/2024	2412201-IN	Partitions	0	213.00	213.00
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		213.00	
96056	SUNBELT RENTALS	04/23/2024	20922036	W.E. 03.23.24	0	7,897.50	7,897.50
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		7,897.50	
96057	Sunbelt Staffing, LLC	04/23/2024	20915623	W.E. 03.16.24	0	9,522.50	17,595.00
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		9,522.50	
			20928657	W.E. 03.30.24	0	8,072.50	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		8,072.50	
96058	T-MOBILE	04/23/2024	972033599 32124	02.21.24-03.20.24 Hots	0	150.00	150.00
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		150.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
96059	THOMSON REUTERS - WEST	04/23/2024	849992872	Apr 24' online subscription	0	679.64	679.64
10E000	1205 3160 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES		679.64	
96060	TREMCO/WEATHERPROOFING TECHNOL	04/23/2024	97538414	GWMS Roof repair	0	2,930.00	2,930.00
20E000	2540 5400 00 005004			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		2,930.00	
96061	TRUJILLO, YESENIA LESLIE	04/23/2024	YT 041524	Certification IDPH	0	400.00	400.00
10E500	2130 3900 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/HEALTH SERVICES/OTHE		400.00	
96062	US GAMES	04/23/2024	925383323	P.E. order for Miss Buckley from US Games	6002300027	494.83	494.83
10E600	1111 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/PHYSICAL EDUCATION/SUPPLI		494.83	
96063	VERIZON WIRELESS	04/23/2024	9959916245	Billing 02.24.24-03.23.24	0	1,109.82	1,109.82
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,109.82	
96064	VILLAGE OF LYONS WATER DEPARTM	04/23/2024	013293000 033124	Costello Svc 01.16.24-03.15.24	0	826.79	826.79
20E600	2540 3700 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		826.79	
96065	VILLAGE OF STICKNEY WATER DEPT	04/23/2024	101878 041424	Home 03.13.24-04.11.24	0	314.60	751.32
20E200	2540 3700 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		314.60	
			101884 041424	Edison 03.13.24-04.11.24	0	436.72	
20E100	2540 3700 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		436.72	
96066	VILLAGE OF BROOKFIELD	04/23/2024	400067001 033124	Lincoln reading 03.31.24	0	758.23	758.23
20E300	2540 3700 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		758.23	
96067	VINDEL, JASMINE	04/23/2024	JV 31124	Costello/Edison- 2 Bilingual Speech/language evaluation services, Costello on 2/16/24 and the 2nd at Edison on 2/15/24 Conducted by: Jasmine Vindel	7022300060	1,200.00	1,200.00
10E000	2150 3900 00 000000			EDUCATION/DISTRICT OFFICE/SPEECH PATHOLOGY AND AUDIOLOG		1,200.00	
96068	WEST 40 INTERMEDIATE SERVICE C	04/23/2024	240602	SCOTY award	0	570.00	3,560.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount	
10E000	2310 3900 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/O		570.00		
			2406553	XC, DR Mar tuition	0	2,990.00		
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		2,990.00		
96069	WEST, KIMBERLY K	04/23/2024	KW 41824 exp	Expense reimbursement	0	30.00	30.00	
10E000	2560 3150 00 000000			EDUCATION/DISTRICT OFFICE/FOOD SERVICES/FOOD - CONTRACT		30.00		
96070	WILSON LANGUAGE	04/23/2024	INV46862	Fun Hub Annual Subscription eff 7/1/23-7/1/24.	7032300039	95.00	95.00	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		95.00		
96071	WORLD BOOK, INC	04/23/2024	001660042	World Book Subscription Renewal Quote # 00096241	7032300054	3,427.00	3,427.00	
10E000	1250 3100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL AND TECH		3,427.00		
						113 Computer	Check(s) For a Total of	1,239,567.71

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	113	Computer	Checks For a Total of	1,239,567.71
Total For	113	Manual, Wire Tran, ACH & Computer	Checks	1,239,567.71
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,239,567.71

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION	493,108.10	0.00	445,075.68	938,183.78
20	OP, BLDG,MAIN	1,032.55	0.00	87,899.11	88,931.66
40	TRANSPORTION	0.00	0.00	129,137.27	129,137.27
60	CAP PROJ	0.00	0.00	76,815.00	76,815.00
80	TORT FUND	0.00	0.00	6,500.00	6,500.00

GENERAL FUND

Totals for All Accounts

Costello Elementary School

Account #

				\$15,449.75
8/9/2023	Deposit (VanGogh Spring 2023)	221.36		\$15,671.11
8/14/2023	1128 Jamrose (reim open house luncheon)		319	\$15,352.11
9/26/2023	1129 Migala (reim bulletin board photos)		33.5	\$15,318.61
10/24/2023	1130 Migala (reim classroom lunch baskets)		8	\$15,310.61
11/17/2023	1131 Costello PTO (reim family night bakery)		203.31	\$15,107.30
12/5/2023	Deposit (FunPac sales)	1630		\$16,737.30
12/18/2023	1132 SD103 (reim. Cheer personal items)		360.65	\$16,376.65
12/18/2023	1133 Migala (reim crossing guard gifts/tape)		68.69	\$16,307.96
12/18/2023	Deposit (cheer personal items/funpac)	353.5		\$16,661.46
12/20/2023	1134 Buona (staff holiday luncheon)		551.98	\$16,109.48
1/29/2023	1135 Migala (reim PBS prizes)		97.5	\$16,011.98
1/31/2023	1136 Scholastic Book Fair		2632.91	\$18,644.89
1/31/2023	Deposit (Scholastic Book Fair)	2633.22		\$16,011.67
2/13/2023	1137 Egan (reim. Yearbook photos)		37.74	\$15,973.93
2/21/2024	1138 Foreman (reim. Sports eoyparty)		145.04	\$15,828.89
2/27/2024	1139 Migala (reim. Scoty Award gifts)		49.97	\$15,778.92
3/11/2024	1140 Migala (reim. PBS storage containers)		50.34	\$15,728.58

EDISON ACTIVITY ACCOUNT - 2023-2024

Mar 2024					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$29,137.25
3/11/24	1328	T&M Sports (PF/Spirit)	923.00		\$28,214.25
3/13/24	1329	Memory Book Company (Yearbook)	1,937.84		\$26,276.41
3/13/24	1330	Fleetwood Roller Rink (Student Council)	250.00		\$26,026.41
3/19/24		DEPOSIT (PF/Spirit)		888.00	\$26,914.41
3/19/24		DEPOSIT(Choir/Music/Art)		1,579.50	\$28,493.91
3/19/24		DEPOSIT (Social Committee)		90.00	\$28,583.91
3/19/24		DEPOSIT (Student Council)		428.00	\$29,011.91
3/19/24		DEPOSIT (Yearbook)		1,450.00	\$30,461.91
Apr 2024					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$30,461.91
4/12/24	1331	Little Caesars (PF/Spirit)	95.84		\$30,366.07

HOME SCHOOL GENERAL LEDGER MAY 2024

Date	Ck.#	Description	Disbursements	Receipts	Balance
3/18/2024		Deposit - Smencils		\$300.00	\$ 2,994.75
3/21/2024	1163	Lisa Kesman-reimbursement for Kindergarten Roundup Lawn Signs	\$29.79		\$ 2,964.96
3/27/2024	1164	Christa Holm - reimbursement for purchased Library Books	\$197.72		\$ 2,767.24

Date	Check Number	Transaction	Debit	Credit	Total
Robinson					
April 2024					
4/1/2024					\$7,387.73
3/22/2024	1211	HERITAGE CELEBRATION COMMITTE	119.86		\$7,267.87
3/26/2024	1210	IAR SPIRT WEEK (WALMART)	11.76		\$7,256.11
3/28/2024	1212	Demi Thomos (purchase of books for the library)	782.50		\$6,473.61
3/28/2024	1213	maricela mendoza(Attendace for the momth -popcor)	49.68		\$6,423.93
3/28/2024	1214	Dominos Pizza (attendace for the month)	32.47		\$6,391.46
4/10/2024		Deposit Panda fundraiser		82.40	\$6,473.86
4/10/2024		Deposit chuck e cheeses fundraiser		322.49	\$6,796.35
4/10/2024		Van Gohg Deoisit made unto district acoount ,amounut waiting for the distrisc to deposit the correct amount to Robinson	266.74		\$6,529.61
4/10/2024		Deposite raffle (Chuck e cheeses)		66.00	\$6,595.61
4/16/2024		Paisan pizza(Kinder Round Up)	61.73		\$6,533.88

GWMS ACTIVITIES ACCT

Date	Check #	Description	Disbursement	Receipts	Balance
20-Mar	1805	Maria Galvez (Sams club)	77.67		16496.94
22-Mar	deposit	Grad/GWMS/BOC/Sports		4970	21466.94
26-Mar	1806	sante iacovelli (Paisans vollleyball)	22.54		21444.4
26-Mar	1807	Paisans volleyball	132.71		21311.69
28-Mar	1808	Crown trophy Sports	149.04		21162.65
28-Mar	1809	Daina Welsh-Choir shirts	870.7		20291.95
28-Mar	deposit	Grad/BOC/GWMS		6029	26320.95
9-Apr	1810	Trills and thrills BO	2692.5		23627.5
9-Apr	1811	Jen galvan student council	181.72		23445.78
10-Apr	1812	Maria Galvez (Laundry)	50		23395.78
11-Apr	1813	Paisans Sports	86.15		23309.63
12-Apr	1814	Paisans Choir	311.27		22998.63
12-Apr	deposit	Grad/Sports/GWMS/BOC/Newspaper/Student Council		3525	26523.36

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF EDUCATION
LYONS ELEMENTARY SCHOOL DISTRICT 103
George Washington Middle School, Cafeteria
8101 Ogden Avenue, Lyons, Il 60534 at 6:00 P.M.
Tuesday, March 26, 2024

I. Call to Order

The regular meeting of the Board of Education was called to order at 6:01 p.m. by Vice President Rodriguez.

II. Roll Call

Members Physically Present: Slagiana Aleksikj
Les Antos
Sara Andreas
Olivia Quintero
Mario Ramirez
Winifred Rodriguez

Absent: Jorge Torres

III. Reading of Communications

Superintendent Rivera informed the Board that there were 2 FOIAs received in February 2024 and that both FOIAs were responded to and completed.

IV. Year-to-Date Financials

Vice President Rodriguez stated the financials are attached to the agenda for the public to view.

V. Public Comment

None

VI. Consent Agenda

Mario Ramirez moved seconded by Sara Andreas to approve the Consent Agenda, as presented.

Upon Roll Call:

Ayes: Slagiana Aleksikj
Sara Andreas

Les Antos
Olivia Quintero
Mario Ramirez
Winifred Rodriguez

Nays: None

Absent: Jorge Torres

Motion carried

- A. Authorize Payment of Monthly Bills for March 2024
 - 1. Board Bills March, 2024
 - 2. Activity Funds March 2024
- B. Approval of Minutes
 - 1. Regular Minutes of February 20, 2024
 - 2. Confidential Minutes of February 20, 2024
- C. Approval of Personnel/Leaves/Retirement List #3.26.24
- D. Second Reading of Policies
 - 1. Policy 5:185 - Family and Medical Leave
 - 2. Policy 2:125 - Board Member Compensation; Expenses
 - 3. Policy 2:125-E3 - Exhibit - Resolution to Regulate Expense Reimbursements

VII. Action Items

Approval of Asbestos Building Inspection

Olivia Quintero moved seconded by Mario Ramirez to approve the asbestos building inspection by ACM Engineering & Environmental Services in the amount of \$17,020.00, as presented.

Upon Roll Call:

Ayes: Slagiana Aleksikj
Sara Andreas
Les Antos
Olivia Quintero
Mario Ramirez
Winifred Rodriguez

Nays: None

Absent: Jorge Torres

Motion carried

Approval of Summer Roofing 2024 Capital Projections

Mario Ramirez moved seconded by Olivia Quintero to approve the bid award to Knickerbocker Roofing and Paving Company for Bid Package Two in the amount of \$1,109,500. The contractor's qualification statement and references meet the recommended standards.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Les Antos Olivia Quintero Mario Ramirez Winifred Rodriguez
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Nays:	None
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Absent:	Jorge Torres
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Motion carried

Approval of Independent Contractual Agreement for Professional Services from March 27, 2024 through December 31, 2024

Mario Ramirez moved seconded by Sara Andreas to approve the Independent Contractual Agreement for Professional Services from March 27, 2024 to December 31, 2024 for Patricia O'Connor as Payroll and Accounting Specialist, as presented.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Les Antos Olivia Quintero Mario Ramirez Winifred Rodriguez
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Nays:	None
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Absent:	Jorge Torres
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Motion carried

Approval of Memorandum of Understanding Between the Board of Education of Lyons Elementary School District 103 and Lyons Council Teachers Union of the West Suburban Teachers Union, Local 571 IFT-AFT, Regarding Retirement Compensation

Olivia Quintero moved seconded by Sara Andreas to approve the Memorandum of Understanding Between the Board of Education of Lyons Elementary School District 103 and Lyons Council Teachers Union of the West Suburban Teachers Union, Local 571 IFT-AFT, Regarding Retirement Compensation.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Les Antos Olivia Quintero Mario Ramirez Winifred Rodriguez
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Nays:	None
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Absent:	Jorge Torres
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Motion carried

XII. Adjournment

Olivia Quintero moved seconded by Les Antos to adjourn at 6:06 p.m.

Upon Voice Vote there were 6 Ayes, 0 Nays, 1 Absent

Sara Andreas, Secretary

Jorge Torres, President

LYONS ELEMENTARY SCHOOL DISTRICT 103
PERSONNEL – HIRE/LEAVE/RESIGNATION LIST (April 23, 2024)
List #4.23.24

APPROVAL OF SUPPORT STAFF EMPLOYMENT

NAME	SCHOOL	POSITION	DATE	SALARY
Mical Salgado Martinez	Lincoln	Parent Educator	ASAP	\$24,700.00 (grant paid)

APPROVAL OF LEAVES

NAME	SCHOOL	POSITION	DATE
Sofia Carmona	District Office	EL Services Coordinator	4/8/24 - 5/28/24
Sandra Pollyea	GWMS	Resource Teacher	2/2/24 - 4/11/24
Susanne Stevenson	Edison	Resource Teacher	3/19/24 - 5/23/24
Kim Ulloa	Robinson	Paraprofessional	3/7/24 - 3/19/24

APPROVAL OF RESIGNATION

NAME	SCHOOL	POSITION	DATE
Rita Cardoso	Lincoln	Social Worker	End of SY2023-2024
Sara Al-Kurdi	Lincoln	4th/5th Grade Teacher	End of SY2023-2024
Alyse Koehler	GWMS	Instructional Coach	End of SY2023-2024
Kyle Novak	GWMS	Assistant Principal & Athletic Director	End of SY2023-2024
Eric Rauch	GWMS	Band & Orchestra Teacher	End of SY2023-2024

Approved By:

Sara Andreas, Secretary

Dated: April 23, 2024

Jorge Torres, President

AMENDMENT TO STUDENT TRANSPORTATION SERVICES AGREEMENT BETWEEN LYONS ELEMENTARY SCHOOL DISTRICT AND FIRST STUDENT, INC.

THIS AMENDEMENT is made by and entered into as of this ___ day of ____, 2024, by and between the BOARD OF EDUCATION OF LYONS ELEMENTARY SCHOOL DISTRICT 103 with principal offices located at 4100 South Joliet Avenue, Lyons Illinois 60534 (hereinafter called DISTRICT) and FIRST STUDENT, INC. with its corporate offices located at 1 91 Rosa Parks Street, Cincinnati Ohio, 45202 and its local operating offices located at 8600 W. 67th Street, Hodgkins Illinois 60525 (hereinafter called "CONTRACTOR" and together called "PARTIES").

WHEREAS, the Parties are entered into that certain Pupil transportation Services Agreement dated May 26, 2009, as amended February 17, 2012, June 9, 2014, April 27, 2015, May 25, 2016, May 22, 2017, April 22, 2018, April 18, 2019, July 1, 2020, May 1, 2021, May 1 2022 and July 25, 2023 (hereinafter the "Agreement"); and all contingencies placed upon the bid specifications, and

WHEREAS, the Parties desire to amend certain provisions thereof and extend its term effective immediately;

NOW, THEREFORE, the Parties mutually agree as follows:

All terms used herein, unless otherwise defined in this Amendment, shall have the same meaning as set forth in the Agreement. Following the effective date of this Amendment. future references to the Agreement in any communication or document between the DISTRICT and CONTRACTOR shall mean the Agreement incorporating the changes and/or additions in this Amendment.

1. **TERM.** The term of the Agreement shall extend for one (1) additional year commencing August 1, 2024 and continuing through July 31, 2025; thereafter this amended agreement may be extended by mutual agreement of the parties, subject to the operation of 105 Ill. Comp. Stat. 5/29-6.1, as amended from time to time.
2. **COMPENSATION.** Commencing August 1, 2024, the rates of compensation payable hereunder during the 2024/2025 school year shall be those set forth In Exhibit "A" and are based on current number of routes and bell times.
3. **NOTICE TO PARTIES.** All notices to be given by the parties to this Agreement shall be in writing and serviced by depositing same in the United States Mail, certified mail.

Notices to the DISTRICT should be addresses to:

William Channell
Assistant Business Manager
Lyons Elementary School District 103 4100 Joliet Avenue
Lyons, IL 60534

Notices to the CONTRACTOR shall be addressed to:

Mike Tunnell
District Manager

First Student, Inc.
1717 Park Street
Suite 225
Naperville, IL 60563

With a copy to:

General Counsel
FirstGroup America, Inc.
191 Rosa Parks Street
Cincinnati, OH 45202

4. **NO OTHER MODIFICATIONS.** All terms of the Agreement shall remain in full force and effect except to the extent modified herein. This Amendment shall become a part of and shall be integrated into the Agreement

IN WITNESS WHEREOF, this Amendment has been signed and executed in duplicate on behalf of the parties hereto by person's duty authorized on the day and year first written above.

Lyons Elementary SD 103

FIRST STUDENT, INC.

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

ATTEST:

By: _____

By: _____

EXHIBIT A

LYONS ELEMENTARY SCHOOL DISTRICT 103 TRANSPORTATION RATES

2024-2025

Route Type	2023-24	2024-25
Cost for a one-way Am or Pm Route	\$ 96.54	\$ 102.33
Cost for a one-way am or pm unpaired route	\$ 176.39	\$ 186.97
Cost for a one-way activity route	\$ 117.35	\$ 124.39
Cost for a one-way band route	\$ 78.25	\$ 82.95
Cost for a one-way am or pm summer school route	\$ 96.54	\$ 102.33
Cost for an early dismissal / late start	\$ 61.69	\$ 65.39
Evacuations- per occurrence	\$ 399.01	\$ 422.95
Safe School Route	\$ 273.84	\$ 290.27
Homeless Route	\$ 318.76	\$ 337.89
Trip Rates		
Cost for an extracirricular, activity or field trip (per hour with 3-hour minimums per trip)		
3-hours or less	\$ 219.07	\$ 232.21
4-hours or less	\$ 275.45	\$ 291.98
5-hours or less	\$ 344.24	\$ 364.89
Additional hours billed in 1/4 hour increments	\$ 62.60	\$ 66.36
Fuel Peg		
	\$ 1.95	\$ 1.95
Conflict Fee removed with the understanding that after school field trips and activity buses may arrive to the schools later than the scheduled time.		

LYONS SD 103 STUDENT FEES

FEES	BOARD APPROVED FY 2023-2024	PROPOSED FY 2024-2025
Registration Fee	\$0.00	\$0.00
If eligible for Reduced Meal	\$0.00	\$0.00
If eligible for Free Meal	\$0.00	\$0.00
Band & Orchestra (4th - 8th Grade)	\$0.00	\$0.00
Basketball (4th - 8th Grade)	\$0.00	\$0.00
Cheerleading	\$0.00	\$0.00
GWMS Activities (Interscholastic)	\$0.00	\$0.00
Middle School		
P.E. Shirt	\$10.00	\$10.00
P.E. Pants	\$10.00	\$10.00
Technology Fees ***	\$20.00	\$20.00
If eligible for Reduced Meal	\$10.00	\$10.00
If eligible for Free Meal	\$0.00	\$0.00

*** *If eligible for Reduced Meal*

Reduced by 50%

Reduced by 50%

*** *If eligible for Free Meal*

Reduced to \$.00

Reduced to \$.00

Baker Tilly US, LLP
1301 W 22nd St, Ste 400
Oak Brook, IL 60523-3389
United States of America

T: +1 (630) 990 3131
F: +1 (630) 990 0039

bakertilly.com

April 1, 2024

Mr. Kristopher Rivera
Superintendent
Lyons Elementary School District 103
4100 Joliet Avenue
Lyons, Illinois 60534

Dear Mr. Rivera:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of Lyons Elementary School District 103 (Client, you, your).

Service and Related Report

We will audit the basic financial statements of Lyons Elementary School District 103 as of and for the year ended June 30, 2024, and the related notes to the financial statements. Upon completion of our audit, we will provide Lyons Elementary School District 103 with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of Lyons Elementary School District 103, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Combining and Individual Fund Financial Statements
- > Five Year Summary of Assessed Valuations, Tax Rates and Extensions

The following supplementary information will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Schedule of Expenditures of Federal Awards
- > ISBE Form SD50-35/JA50-60 (Annual Financial Report)
- > Consolidated Year End Financial Report

Our report does not include reporting on key audit matters.

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The objective also includes reporting on:

- > Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.
- > Internal control related to major federal programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (i) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (ii) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Mr. Kristopher Rivera
Lyons Elementary School District 103

April 1, 2024
Page 3

We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- > Identify and assess the risks of material misstatement of the financial statements and supplemental information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- > Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements and supplemental information that we have identified during the audit.
- > Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements and supplemental information, including the disclosures, and whether the financial statements and supplemental information represent the underlying transactions and events in a manner that achieves fair presentation.
- > Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of Lyons Elementary School District 103 and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards* and the Uniform Guidance.

Mr. Kristopher Rivera
Lyons Elementary School District 103

April 1, 2024
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Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to the Uniform Guidance.

Also, if required by *Government Auditing Standards*, we will report known or likely fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse directly to parties outside of Lyons Elementary School District 103.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lyons Elementary School District 103's compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether you have complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Lyons Elementary School District 103's major programs. The purpose of those procedures will be to express an opinion on your compliance with requirements applicable to each of your major programs in our report on compliance issued pursuant to the Uniform Guidance.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

Our audit will be conducted on the basis that the Organization's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and
- > To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence

You are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review before we begin fieldwork.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Mr. Kristopher Rivera
Lyons Elementary School District 103

April 1, 2024
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You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. You further agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that you believe the schedule of expenditures of federal awards including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that the methods of measurement or presentation have not changed from those used in the prior year (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that Lyons Elementary School District 103 complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charge with governance written confirmation concerning representations made to us in connection with the audit.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to Lyons Elementary School District 103; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

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Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we will be providing are as follows:

- > Preparation of the financial statements and schedule of expenditures of federal awards
- > Adjusting and conversion journal entries
- > Compiled regulatory reports
- > Compilation of current year capital asset additions and estimate of current year depreciation expense for financial reporting purposes

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

Other Documents

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

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If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by Lyons Elementary School District 103 must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

At the conclusion of our engagement, we will complete the appropriate auditor sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to complete the auditee sections and to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior year audit findings, auditors' reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include within the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty (30) days after receipt of the auditors' reports or nine (9) months after the end of the audit period.

We will provide copies of our reports to Lyons Elementary School District 103, however, management is responsible for distribution of the reports and the financial statements. Copies of our reports are to be made available for public inspection unless restricted by law or regulation or if they contain privileged and confidential information.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal or state agencies for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Baker Tilly personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is Lyons Elementary School District 103's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, Lyons Elementary School District 103 hereby authorizes us to do so.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our most recent peer review report accompanies this letter.

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Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from Lyons Elementary School District 103's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason Lyons Elementary School District 103 is unable to provide such schedules, information, and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Certain changes in Lyons Elementary School District 103's business or within its accounting department may result in additional fees not contemplated as part of the original engagement quote provided below. Examples of such changes include but are not limited to: implementation of new general ledger software or a new chart of accounts; the creation of new funds, departments or component units; other significant changes in operations; new financing arrangements or modifications to existing financing arrangements; significant new federal or state funding; government combinations; significant new employment agreements; complex research matters; and significant subsequent events. Any additional fees associated with these business or accounting changes would not be expected to be recurring in nature.

For certain transactions or changes in operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation specialists. This includes matters such as government combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided below.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Our fees for performing the audit will be \$52,250 and for the performance of a single audit for up to 2 major programs. The aforementioned fee does not include additional costs that may need to be incurred to incorporate new leases and Subscription-Based Information Technology Arrangements (SBITA) that are entered into by the District and are contingent upon the complexity of the leases and agreements. In the event that the District requires assistance in reviewing new leases/SBITA documents and incorporating the provisions of these standards, a separate quote for these services will be prepared and discussed with District personnel prior to incurring additional costs to the engagement. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, Lyons Elementary School District 103 agrees to be responsible for all expenses of collection including related attorneys' fees.

Certain changes in the Lyons Elementary School District 103's business or within its accounting department may result in additional fees not contemplated as part of the original engagement quote noted above. Examples of such changes include but are not limited to: implementation of new general ledger software or a new chart of accounts; the creation of new entities, divisions or subsidiaries; the development of new product lines or other significant changes in business operations; substantial modifications to financing arrangements; significant new employment or equity agreements; and significant subsequent events. Any additional fees associated with these business or accounting changes would not be expected to be recurring in nature.

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We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

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Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify Lyons Elementary School District 103, unless otherwise prohibited. In the event we are requested by Lyons Elementary School District 103 or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to Lyons Elementary School District 103, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify Lyons Elementary School District 103 if disclosure of confidential information is necessary for peer review purposes.

Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at Lyons Elementary School District 103, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. This Engagement Letter currently includes all auditing and accounting standards and the current single audit guidance in effect as of the date of this letter.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide Lyons Elementary School District 103 with any other services you may find necessary or desirable.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

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If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

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Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that Lyons Elementary School District 103 will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If Lyons Elementary School District 103 violates this nonsolicitation clause, Lyons Elementary School District 103 agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP, trading as Baker Tilly, is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

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This Engagement Letter and any applicable online terms and conditions or terms of use (“Online Terms”) related to online products or services made available to Lyons Elementary School District 103 by Baker Tilly (“Online Offering”) constitute the entire agreement between the Lyons Elementary School District 103 and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly’s provision of the services described herein, and the Online Terms govern Lyons Elementary School District 103’s use of the Online Offering. This Engagement Letter’s provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Lyons Elementary School District 103’s status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

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We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Nick Cavaliere, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Nick Cavaliere is available at 630.645.6244, or at n.cavaliere@bakertilly.com.

Sincerely,



BAKER TILLY US, LLP

Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

Official's Name

Official's Signature

Title

Date



Report on the Firm's System of Quality Control

October 28, 2021

To the Partners of Baker Tilly US, LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1® and SOC 2® engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly US, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Baker Tilly US, LLP has received a peer review rating of *pass*.

Moss Adams LLP

eGrant Management System

Printed Copy of Application

Applicant: LYONS SD 103

Application: Consolidated District Plan - 00

Cycle: Original Application

Sponsor/District: LYONS SD 103

Date Generated: 4/15/2024 6:00:58 PM

Generated By: vanderploegg

1. Contact Information for Person Completing This Form

Last Name*

Rivera

Phone*

708 783 4100

Extension

First Name*

Kristopher

Middle Initial

Email*

riverak@lyons103.org

2. General Education Provisions Act (GEPA) Section 427 *

Section 427 of GEPA (20 U.S.C. 1228a) affects all applicants submitting proposals under this program. This section requires each applicant to include in its proposal a description of the steps the applicant proposes to take to ensure equitable access to, and participate in, its federally assisted program for students, teachers, and other program beneficiaries with special needs.

This provision allows applicants discretion in developing the required description. The statute highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. The applicant should determine whether these or other barriers may prevent students, teachers, etc. from such access to, or participation in, the federally funded project or activity. The description of steps to be taken to overcome these barriers need not be lengthy; the school district may provide a clear and succinct description of how it plans to address those barriers that are applicable to its circumstances. In addition, the information may be provided in a single narration, or, if appropriate, may be discussed in connection with related topics in the application.

Section 427 is not intended to duplicate the requirements of the civil rights statutes, but rather to ensure that, in designing their programs, applicants for federal funds address equity concerns that may affect the ability of certain beneficiaries to fully participate in the program and to achieve high standards. Consistent with requirements and its approved proposal, an applicant may use the federal funds awarded to it to eliminate barriers it identifies.

Describe the steps that will be taken to overcome barriers to equitable program participation of students, teachers, and other beneficiaries with special needs.

((count) of 2500 maximum characters used)

To ensure equitable program participation for all stakeholders, federal funds will be utilized to close achievement gaps in learning, support teacher professional development, and update parents on ways to support their children at home. Students will gain access to various programs that will supplement the core instruction meeting the needs of the Illinois State Standards. Federal grant allocations will support data analysis with the assessment programs for students and teachers. Teachers will be supported by engaging in various professional development sessions housed at the district and some that will be attended out of the district. These sessions are geared toward focusing on best practices in teaching as well as support to meet all learners' needs. Finally, parents can participate in various parent nights to understand their children's learning and learn ways to support them at home through math, reading, STEAM, Faith's Law, and various parent nights held throughout the school year. Our communication with the community will be in English and Spanish via phone messenger, email, text, paper publications, and website publication. The district website is designed to support visually impaired members of our community across 121 languages. It is the district's goal to communicate effectively to ensure all stakeholders have full participation in our federally funded programs and seek guidance from stakeholders.

3. Bilingual Program Director Assurance

Please take note of the following, which is determined by your district's English Learner (EL) count, shown below:

780

If the district has 1 or more EL students, the bilingual program director must participate in the completion of the Bilingual Service Plan (BSP). The bilingual program director must also participate in the completion of Title III sections, as applicable. Districts with 0 ELs do not need to complete the Bilingual Service Plan (BSP).

4. General Completion Instructions

Work through the tabs from left to right. Save each page before moving to the next tab.

Required fields on each page are dependent upon funding sources selected on the Needs Assessment and Programs tab.

Many pages have notes at the bottom indicating for which programs the page is required.

To determine if a page is required for the funding sources selected earlier in the application, save the page before completing and look for error messages. If none, the page is not required for the program(s) selected.

How to Complete Pages with Pre-populated Fields

Several pages have two boxes below the narrative questions - one has the response from the prior year plan and the other allows responses for the updated plan. Copy the response from the redisplay and paste it into the updated plan box, revising the description as necessary. Be sure to save the page once this has been completed for all questions on the page.

Some pages display sections based on which grants were selected on the Funding page as anticipated as funded. To change the sections that display, return to the Funding page and select or de-select grants for which funding is anticipated.

*Required field, applicable for all funding sources

Amendments

Indicate whether this is the first submission for the fiscal year or an amendment to the APPROVED initial plan for the fiscal year.*

NOTE: This page must be completed each time a new plan version within the fiscal year is submitted to ISBE.

- Initial submission for the fiscal year
- Amendment to approved plan for the fiscal year

Plan Changes

Provide a brief description of the changes which have been made to the APPROVED initial application for the fiscal year or a subsequent APPROVED amendment with this amendment. Include the name of any page that was changed.

[(count] of 5000 maximum characters used)

*Required field, applicable for all funding sources

1. Consolidated planning includes how anticipated programs will be funded. Indicate below for which programs the LEA anticipates receiving funding for school year 2024-2025.* [1]

NOTE: All funding sources should be reviewed after October 1, and the plan should be amended and resubmitted to ISBE if funding sources have been added or removed due to actual grant awards.

- Title I, Part A - Improving Basic Programs
- Title I, Part A - School Improvement Part 1003
- Title I, Part D - Delinquent
- Title I, Part D - Neglected
- Title I, Part D - State Neglected/Delinquent
- Title II, Part A - Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders
- Title III - Language Instruction Educational Program (LIEP)
- Title III - Immigrant Student Education Program (ISEP)
- Title IV, Part A - Student Support and Academic Enrichment
- Title V, Part B - Rural and Low Income Schools
- IDEA, Part B - Flow-Through
- IDEA, Part B - Preschool

2. Describe how the LEA will align federal resources, including but not limited to the programs in the CDP, with state and local resources to carry out activities supported in whole or in part with funding from the programs selected.* [2] For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs. *DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.* ([count] of 7500 maximum characters used)

Title III will focus on supporting EL students and ESL staff. Funding will be used to increase access to technology for the core ESL teachers. Funding will also go to parent programs via the Bilingual Parent Advisory Council. Funds will allow for support programs, supplies, interventions, and PD opportunities for teachers. IDEA Part B funds will be allocated to provide evidence-based and research-based strategies to educators to enhance student mastery of skills to close achievement gaps. Additionally, funds will be utilized to incorporate technology within our classrooms which allow students to access to grade level curriculum. IDEA Part B Preschool will be used to screen eligible children in the community and provide educational support services. IDEA Part B funds will be allocated to provide evidence-based and research-based strategies to educators to enhance student mastery of skills to close achievement gaps. Additionally, funds will be utilized to incorporate technology within our classrooms, allowing students to access grade-level curriculum. IDEA Part B Preschool will screen eligible children in the community and provide educational support services.

Response from the approved prior year Consolidated District Plan.

Title I, II, and IV will support programs, interventions, supplies, and extra courses to target students that are identified at risk. Funds will also support parent community involvement with speakers, events, and parent training. Title I, Part A - School Improvement Part 1003 grant funds provide additional pay for school staff to work beyond the contractual workday or year to complete the requirements of the planning year, including participation in the needs assessment and substitute pay for teachers and paraprofessionals to meet the requirements of the planning year, including involvement in needs assessment work. Title III will focus on supporting EL students and ESL staff. Funding will be used to increase access to technology for the core ESL teachers. Funding will also go to parent programs via the Bilingual Parent Advisory Council. Funds will allow for support programs, supplies, interventions, and PD opportunities for teachers. IDEA Part B funds will be allocated to provide evidence-based and research-based strategies to educators to enhance student mastery of skills to close achievement gaps. Additionally, funds will be utilized to incorporate technology within our classrooms, which allow students to access to grade level curriculum. IDEA Part B Preschool will be used to screen eligible children in the community and provide educational support services. IDEA Part B funds will be allocated to provide evidence-based and research-based strategies to educators to enhance student mastery of skills to close achievement gaps. Additionally, funds will be utilized to incorporate technology within our classrooms, allowing students to access grade-level curriculum. IDEA Part B Preschool will screen eligible children in the community and provide educational support services. ARP-ESSER III (Elementary and Secondary School Emergency Relief III) will be used for Safe Operations of Schools: Heating Air Conditioning and Ventilation, Personal Protective Equipment, Instruction, Learning Loss, and Acceleration, Health and Safety, and HVAC ventilation, specifically replacement and upgrades to maintain good indoor air quality through adequate ventilation and effective air filtration, which are critical elements to ensure safe indoor air quality.

3. Will the LEA braid funding?*

Indicate the funds that will be braided, and list the programs or initiatives that will be supported by braiding. If no programs/initiatives are supported by braiding, enter N/A in the text field.

If No Braiding is selected, additional fund sources will not be checked.

- No Braiding
- Title I, Part A - Improving Basic Programs
- Title I, Part A - School Improvement Part 1003
- Title I, Part D - Delinquent
- Title I, Part D - Neglected
- Title I, Part D - State Neglected/Delinquent
- Title II, Part A - Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders
- Title III - Language Instruction Educational Program (LIEP)
- Title III - Immigrant Student Education Program (ISEP)
- Title IV, Part A - Student Support and Academic Enrichment
- Title V, Part B - Rural and Low-Income Schools
- IDEA, Part B - Flow-Through

NA

4. Will the LEA hybrid-blend Title II and/or Title IV funding?*

Indicate all that apply, and list the programs or initiatives that will be supported by hybrid blending. If no programs/initiatives are supported by the full/partial transfer of funds, enter N/A in the text field.

If No Transfer of Funds is selected, additional hybrid blending options will not be checked.

- No Transfer of Funds

- Title II to Title I
- Title IV to Title I
- Title II to Title IV
- Title IV to Title II

Title II to Title I- expanding equity and culturally responsive practices through ongoing professional development and consultancy. Title IV to Title I- expanding the use of personalized learning through instructional tools, including digital resources and a STEAM lab.

5. Provide a Summary of the LEA's Needs Assessment.*

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

[(count] of 7500 maximum characters used)

The district ensures fidelity of MTSS implementation as defined by the SAM-I, which covers the six domains of MTSS, including Leadership, Building the Capacity/Infrastructure for implementation, communication and collaboration, database problem solving, three-tiered instructional/intervention model, and data evaluation.

Legislative References:

[1] Title I, Part A, Reference Section 1112(a) (1)

[2] Title I, Part A, Reference Section 1112(a) (1)

*Required field, applicable for all funding sources

1. Indicate which of the instruments below were used in the LEA needs assessment process.*

- A. School and/or district report card(s)
- B. Five Essentials Survey
- C. Student achievement data (disaggregated by student groups)
- D. Current recruitment and retention efforts and effectiveness data
- E. Professional development plan(s)
- F. School improvement plan(s)
- G. ESSA site based expenditure data
- H. ED School Climate Survey (EDSCLS)
- I. CDC School Health Index
- J. National School Climate Center
- K. ASCD School Improvement Tool
- L. Illinois Quality Framework and Supporting Rubric
- M. Other

List and describe other instruments and/or processes that were used in the needs assessment.

We use Fastbridge Assessment data to pinpoint students who may be at risk. FastBridge's valid and reliable assessments help educators identify students' academic and social-emotional behavior (SEB) needs faster, align the right interventions at the right time, and measure whether interventions are helping students catch up all in one platform and up to half the test time.

2. For each program for which funding is anticipated, provide a summary of the needs assessment results. Include the program goal(s) identified through the needs assessment process, as applicable.* Writing space appears if a program was selected on the Needs Assessment and Programs page; to make changes in program funding, return to that page, revise, save the page, and return to this page.

- i. Identify areas of need related to student achievement, subgroup performance, and resource inequities.
- ii. Include any additional information relevant to this planning document. Provide targeted responses where noted.
- iii. Describe how the needs assessment information will be used for identifying program goals and planning grant activities for each program as applicable.

A. Title I, Part A - Improving Basic Programs

Title I grants funds provide support for our students in core content of math and reading through interventionist and enrichment teachers. Supports are also provided for our teachers via professional learning in forms of conferences, consultants, and in-district training. Will we use an IL Quality Framework Supporting Rubric for the Needs Analysis.

B. Title I, Part A - School Improvement Part 1003

Title I, Part A - School Improvement Part 1003 grant funds provide additional pay for school staff to work beyond the contractual workday or year to complete the requirements of the planning year, including participation in the needs assessment and substitute pay for teachers and paraprofessionals to complete the requirements of the planning year, including involvement in needs assessment work.

C. Title I, Part D - Delinquent**D. Title I, Part D - Neglected****E. Title I, Part D - State Neglected/Delinquent****F. Title II, Part A - Preparing, Training, and Recruiting**

Also identify needs assessment results, including programs and activities planned as a result of the needs assessment, a description of strategies for closing any achievement gaps, and key professional development opportunities for teachers and principals.

A variety of programs are utilized to provide differentiated instruction for our students. Math programs such as iReady Math support our students in filling in academic learning gaps to target the IL state standards. ACHIEVE 3000 (6th-8th grade) and Imagine Language and Literacy (K-5th grade) have been adopted to support our students' academic learning gaps in reading. Assessment programs such as Fastbridge (CBMreading (1st--8th grade), earlyReading (K-1st grade, earlyMath (K-1st grade)) and Cogat provide our teachers with data to identify specific supports for the different subgroups.

G. Title III - LIEP

EL Students in PreK through 8th grade will continue to use Imagine Learning this year. Imagine Learning is a research-based Tier 2,3 intervention program. Students who are dually identified in grades 1 -8 will use Read Naturally. EL Teachers and Interventionists will receive training on Read Naturally. It specifically addresses the language needs of our dually identified EL students. The Core EL teachers will receive training on the program overall, implementing the data, using the placement process, and assigning appropriate levels and goals in Read Naturally. This will be a phased roll-out. Students needing additional phonics support will be assigned specific exercises in Word Warm-ups Live to build mastery and automaticity in phonics and decoding. One Minute Reader Live supplements the development of literacy skills through guided, independent reading in Read Naturally.

H. Title III - ISEP

I. Title IV, Part A - Student Support and Academic Enrichment

Also provide information for Title IV-A programs and activities planned as a result of needs assessment that align with the Title IV-A budget.

To improve student academic achievement, digital literacy programs will be provided for students to access academic resources such as iReady math, Imagine Language and Literacy, Clever, and Google Suite for Education.

J. Title V, Part B - Rural and Low Income Schools

K. IDEA, Part B - Flow-Through [1]

Students with IEPs went from 384(18%) to 340(16%) between 2022 and 2023, a 2% decline. Of those 16%, 78% were Hispanic, while 14% were white. Achievement gaps for students with IEPs compared to those without IEPs have declined in 2023 to -14% in ELA and -9% in Math. The 5 Essentials Survey (2024) assigned a score of 29 out of 100 based on our staff's responses regarding Instructional Leadership. 5 additional teachers from the previous year agreed or strongly agreed to the statements in this area.

L. IDEA, Part B - Preschool

Lyons School District 103 currently runs a Birth-to-Age 3 program through the Early Childhood - Prevention Initiative Grant and preschool programs through the Early Childhood - Preschool for All 3-5 Grant. By applying for and receiving these grants, the district employs teachers, aides, home visitors, consultants, and a program director. These individuals work to implement a comprehensive system of support. Through grant funds we also purchase curriculum resources (i.e. Parents As Teachers, Creative Curriculum, Caring School Communities, etc.) to improve students' kindergarten readiness. All families that have children in our early childhood programs participate in parent meetings, training, and transition programs. We will continue to improve the implementation of our early childhood and elementary programs by creating better vertical alignment, supporting transitions, and scaffolding instruction. We believe addressing these areas of our programs will lead to an increase in students' academic and social emotional readiness. Preschool CoordinationThe district will improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc. and have teachers participate in team meetings during common planning time and/or during district meetings times, focusing on the review of student data and information to identify students in need of support, providing more timely interventions.

Legislative Requirement:

[1] IDEA - 23 IAC Section 1.420(q)

*Required field, applicable for all funding sources selected

INSTRUCTIONS: Select the goal(s) below that align with the District responses provided in the required information below. A minimum of one ISBE or District Goal must be selected.*

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s):

- Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

1. Select the types of personnel/groups that were included in the planning process (required stakeholders for various programs as footnoted below).*
Check all that apply.

- A. Teachers (1,7,8)
- B. Principals (1,7,8)
- C. Other school leaders (1,8)
- D. Paraprofessionals (1)
- E. Specialized instructional support personnel (1,2,3,4,8)
- F. Charter school leaders (in a local educational agency that has charter schools) (1)
- G. Parents and family members of children in attendance centers covered by included programs (1,2,3,4,7,8)
- H. Parent liaisons
- I. Title I director (1)
- J. Title II director (1)
- K. Bilingual director (1,6,8)
- L. Title IV director (1)
- M. Special Education director
- N. Guidance staff
- O. Community members and community based organizations (7)
- P. Business representatives (2,3,4)
- Q. Researchers (7)
- R. Institutions of Higher Education (7)
- S. Other - specify
- T. Additional Other - specify

Program Footnotes:

- 1 = Title I, Part A - Improving Basic Programs
- 2 = Title I, Part D - Neglected
- 3 = Title I, Part D - Delinquent
- 4 = Title I, Part D - State Neglected/Delinquent
- 5 = Title II, Part A - Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders
- 6 = Title III, including LIEP and ISEP
- 7 = Title IV, Part A - Student Support and Academic Enrichment
- 8 = EL - BSP

2. Articulate how the LEA consulted with the stakeholders identified above in the development of this plan. Describe how stakeholders' input impacted the final plan submission, as well as references to particular meetings. Note that documentation of stakeholder engagement may be requested during monitoring; keep documentation on file. [1]**

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

[[count] of 7500 maximum characters used)

Parents - Jose Flores, Lucia Flores, Jennifer Hurst, Nicole Krzyzowski, Karla Rodriguez, Theresa Schubert, Gloria Medina, Olga DiazBoard/Community Member - Jorge TorresAdministration - Kris Rivera, Christopher Jamrose, Brandon Braison, LaTasha Bailey, Joshua Dakins, Nicole Lawler, Regina Redd, Theresa Silva, Kim West, Guadalupe Vander PloegCertified Staff - Jessica Koester, Susanne Stevenson, Lauren Gregorcy, Toni Jackman, Kerri Pajeau, Melanie Hill, Patty Crowley, Anna Strizak & Steven Karon.Support Staff- Jeffrey Rice School Improvement Committee- Alyse Kohler, Colleen Ryan, Colleen Wereldsma, Eileen Cahill, Eric Rauch, Jessica Beristain, Joshua Dakins, Kathleen Shaevel, Kerri Pajeau, Kim West, Kristopher Rivera, Kyle Novak, Lynn Kerby, Molly Woo, Regina Redd, Ruth Poage, Susie PantazisB-3 Parent/Community Advisory: Bina Habibi, Hilda Celio, Tina Davis, Denisse Zermeno, Jessica Zermeno, Stephanie Lukich Roldan, Sonya Pencheva, Anne Morley, Chris Grunow, Elizabeth Rios, Nuestras Familias Cicero PI, Alejandra Comejo Aguilera, Alissa West, Alma Janet Padilla, Alyssa Harling, Elizabeth Amaya, Ana Lilia Ruiz-Lopez, Brenda Aranda, Brenda Verence Silva Pacheco, Cindy Albor, Bricela de Arcos, Liz Bethell, Edith Chavez-Garcia, Maria Fabiola Morales Rodriguez, Stephanie Ibarra, Karen Polich, Karla Tapia, Stuart Kerr, Kelly Picton, Katherine Yanes, Melissa Paloucek Larson, Diana Carolina Torres Loaiza, Melissa Solis, Rosa Hernandez, Rosalina Salamanca, Serina Kogut, Shannon Medic Yans, Veronica Hernandez Gonzalez, Yesenia GonzalezDistrict Meeting Dates - 3/4/24, 3/11/24, 3/18/24, 3/26/24Community Meetings Dates - 2/20/24, 3/26/24School Improvement Meeting Dates- 11/15/23, 12/20/23, 1/18/24, 1/25/24, 2/29/24, 3/27/24B-3 Parent/Community Meeting Dates: 9/13/23, 12/6/23, 2/14/24, 4/17/24Process-The Community Committee has been reviewing our plans and assessing their connection to district goals and student needs. The School Improvement Committee has been completing the needs assessment process to set improvement goals identified as a result of the needs assessment. The B-3 Advisory committee reviews the plans of the B-3 program and assesses their connection to community needs.

Response from the prior year Consolidated District Plan.

Parents - Jose Flores, Lucia Flores, Jennifer Hurst, Nicole Krzyzowski, Karla Rodriguez, Theresa Schubert, Gloria Medina, Olga DiazBoard/Community Member - George TorresAdministration - Kris Rivera, Christopher Jamrose, Brandon Braison, LaTasha Bailey, Joshua Dakins, Nicole Lawler, Regina Redd, Theresa Silva, Kim West, Guadalupe Vander PloegCertified Staff - Jessica Koester, Susanne Stevenson, Lauren Gregorcy, Toni Jackman, Kerri Pajeau, Melanie Hill, Patty Crowley, Anna Strizak & Steven Karon.Support Staff- Jeffrey Rice & Tina MelendezDistrict Meeting Dates - 6/26/23, 7/24/23Community Meeting Dates - 6/27/23, 7/25/23, 8/22/2023Process - The Community Committee has been reviewing our plans and assessing their connection to district goals and student needs.

3. Describe the approaches the district will use to include parents and family members in the development of LEA plans, so that the plans and related activities represent the needs of varied and diverse populations. [2]**

For your convenience, the prior year Consolidated District Plan approved response is provided below.It may be copied and modified to address the Consolidated District Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

[[count] of 7500 maximum characters used)

The District Committee will continue to review and revise school and district improvement plans that address our goals of engaging all students and staff in learning, supporting and challenging all students and staff in an effort to improve student achievement, and providing a healthy and safe learning environment for all students and staff.Lyons School District 103 has an established Bilingual Parent Advisory Council. This team is composed of mainly parents and community stakeholders; however, the district will have administrative and staff representation. The goal of the Bilingual Parent Advisory Council is establish a clear and collaborative voice between the bilingual community of the EL Program and the district. The district currently hosts parent meetings and activities, addressing social emotional issues, academic programming (i.e. literacy and numeracy), and at-risk factors.

Response from the prior year Consolidated District Plan.

The District Committee will continue to review and revise school and district improvement plans that address our goals of engaging all students and staff in learning, supporting and challenging all students and staff in an effort to improve student achievement, and providing a healthy and safe learning environment for all students and staff.Lyons School District 103 has an established Bilingual Parent Advisory Council. This team is composed mainly of parents and community stakeholders; however, the district will have administrative and staff representation. The goal of the Bilingual Parent Advisory Council is to establish a clear and collaborative voice between the bilingual community of the EL Program and the district. The district currently hosts parent meetings and activities, addressing social-emotional issues, academic programming (i.e. literacy and numeracy), and at-risk factors.

4. Describe the activities/strategies the LEA will implement for effective parent and family engagement. This includes a description of any activities/strategies that will be implemented for effective English learner and immigrant parent family engagement, as applicable. [3]**

For your convenience, the prior year Consolidated District Plan approved response is provided below.It may be copied and modified to address the Consolidated District Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

[[count] of 7500 maximum characters used)

The EL Services Director and Parent Liaisons will conduct surveys to identify preferred activities to gauge parental interest and encourage participation. Our aim is to foster parent engagement and enhance their ability to support their children's education at home. Planned activities are designed to connect parents more closely with the educational community through various events, including family gatherings, informative sessions by speakers and consultants, and targeted parent training programs.Among these activities, we are excited to offer sessions designed by the Illinois Resource Center, focusing specifically on fostering parental involvement in our central initiatives. Additionally, we will host sessions dedicated to the importance of biliteracy, demonstrating our commitment to bilingual education and cultural literacy.We also recognize some parents' unique challenges, particularly with technology and language barriers. To address these issues, we will offer workshops, including sessions conducted in Spanish, to assist parents in navigating these obstacles. Our parent liaisons are here to provide support through registration workshops and more, ensuring all parents feel confident in their ability to contribute to their child's academic journey.

Response from the prior year Consolidated District Plan.

The EL Services Director and the Parent Liaisons will survey the parents to see what activities they would be interested in attending. Activities are planned to engage parents and increase parent involvement so that they can improve the academic support they can provide their children at home. Activities include family events, speakers, consultants, and parent training. Some of those activities include sessions in Spanish with psychologist Dr. Ferney Ramirez. The parent liaisons also support registration workshops. Many of the parents struggle with the technology and or language piece. We will also have workshops that address how important it is that parents are engaged and involved in their child's academics. Lastly, we will have culturally responsive topics such as Dia del Nino celebrations.

Title I Requirement:

An LEA must develop the Title I Plan with timely and meaningful consultation with the stakeholders identified below.

[ESEA section 1112\(a\)\(1\)\(A\)](#)

Title III Requirement:

An LEA must develop and implement the plan in consultation with teachers, researchers, school administrators, parent and family members, community members, public or private entities, and institutions of higher education. (Section 3121(b)(4)(C))

Legislative References:

[1] Title I, Part A, Section 1112(a) (1) (A and B) and Section 3121 (b) (4)(C)

[2] Title I, Part A, Section 1116(a)(2)

[3] Title I, Part A, Section 1116(a)(2) and Section 1112(b)(7)

*Required field

**Required if funding selected for Title I, Part A; Title I, Part D; Title II, Part A; Title III; and/or Title IV, Part A

Private School Participation

File Upload instructions are linked below. [Click here for general page instructions.](#)

NOTE: This page may remain blank if no private schools are listed or participating in the programs
 NOTE: This page is not applicable to state schools or state-authorized charter schools.

Using the latest available verified data, private schools within the districts boundaries that are registered with ISBE are pre-populated in the table below. Timely and meaningful consultation with these schools is required by legislation for ESEA Titles I, II, and IV, as well as both IDEA grants. Any additional newer schools can be added by selecting [Create Additional Entries](#). See separate sections below for more detailed information on completing the table.

Will Private Schools participate in the Program?

Yes No

[Nonpublic School Consultation Form](#)

Private School Name	School Closing	Title I <input checked="" type="radio"/> Yes <input type="radio"/> No	Title II <input type="radio"/> Yes <input checked="" type="radio"/> No	Title IV <input type="radio"/> Yes <input checked="" type="radio"/> No	Nonpublic Consultation Form
Our Lady Of Charity	<input type="checkbox"/>	Number of Low-Income Student(s): 11	Total Enrollment Number Student(s):	Total Enrollment Number Student(s):	<input type="button" value="Choose File"/> No file chosen

Comments:

INSTRUCTIONS:Select the goal(s) below that align with the District responses provided in the required information below.A minimum of one ISBE or District Goal must be selected.*

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s):

- Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

Describe how the district will support, coordinate, and integrate services provided under this part with early childhood education programs at the district or individual school level, including plans for the transition of participants in such programs to local elementary school programs.* [1]

For your convenience, the prior year Consolidated District Plan approved response is provided below.It may be copied and modified to address the Consolidated District Plan needs.

If the district does not offer early childhood education programs, enter

No Preschool Programs

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

([count] of 7500 maximum characters used)

Lyons School District 103 currently runs a Birth-to-Age 3 program through the Early Childhood - Prevention Initiative Grant and preschool programs through the Early Childhood - Preschool for All 3-5 Grant. By applying for and receiving these grants, the district employs teachers, aides, home visitors, consultants, and a program director. These individuals work to implement a comprehensive system of support. Through grant funds we also purchase curriculum resources (i.e., Parents As Teachers, Creative Curriculum, Second Step, etc.) to improve students' kindergarten readiness. All families that have children in our early childhood programs are invited to participate in parent meetings, training, and transition programs. We will continue to improve the implementation of our early childhood and elementary programs by creating better vertical alignment, supporting transitions, and scaffolding instruction. We believe addressing these areas of our programs will lead to an increase in students' academic and social-emotional readiness. We created a transition form for our EC students going to Kindergarten. This form gives their new kindergarten teacher the academic and social-emotional information they will need on the student. Teachers working in our Early Childhood program offer the Kindergarten team times to set up transition meetings face-to-face to discuss incoming students.The district will improve and formalize communication processes and procedures across the district, including schools, programs, departments, communities, etc., and have teachers participate in team meetings during common planning time and/or during district meetings times, focusing on the review of student data and information to identify students in need of support, providing more timely interventions.

Response from the approved prior year Consolidated District Plan.

Lyons School District 103 currently runs a Birth-to-Age 3 program through the Early Childhood - Prevention Initiative Grant and preschool programs through the Early Childhood - Preschool for All 3-5 Grant. By applying for and receiving these grants, the district employs teachers, aides, home visitors, consultants, and a program director. These individuals work to implement a comprehensive system of support. Through grant funds we also purchase curriculum resources (i.e. Parents As Teachers, Creative Curriculum, Second Step, etc.) to improve students' kindergarten readiness. All families that have children in our early childhood programs participate in parent meetings, trainings, and transition programs. We will continue to improve the implementation of our early childhood and elementary programs by creating better vertical alignment, supporting transitions, and scaffolding instruction. We believe addressing these areas of our programs will lead to an increase in students' academic and social emotional readiness. The district will improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc. and have teachers participate in team meetings during common planning time and/or during district meetings times, focusing on the review of student data and information to identify students in need of support, providing more timely interventions.

Title I Requirement

Coordination of services with preschool education programs

Legislative References:

[1] Title I, Part A, Section 1112(b)(8)

*Required field for Title I and/or IDEA Preschool

INSTRUCTIONS: Select the goal(s) below that align with the District responses provided in the required information below. A minimum of one ISBE or District Goal must be selected.*

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s):

- Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

1. Describe the well-rounded instructional program to meet the academic and language needs of all students and how the district will develop and implement the program(s).* [1]

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

([count] of 7500 maximum characters used)

District 103 uses the reading curriculum Wonders (grades K-5) and StudySync (grades 6-8), which incorporates SEL standards and gives teachers guidance on scaffolds needed to make the curriculum accessible to EBs. For the math component, the district uses Origo Stepping Stones for grades K-5 and iReady for grades 6-8th. It also uses Spring Math for K-8th grade intervention. These resources provide conceptual, procedural, and application approaches to the state standards. They also have many visuals and graphic organizers that support our Emerging Bilingual population.

Response from the prior year Consolidated District Plan.

District 103 uses the reading curriculum Wonders (grades k-5) and StudySync (grades 6-8) which incorporates SEL standards as well as gives teachers guidance on scaffolds needed to make the curriculum accessible to EBs. For the math component, the district uses Origo Stepping Stones for grades K-5 and iReady for grades 6-8th. These resources provide conceptual, procedural, and application approaches to the state standards. It has many visuals and graphic organizers which support our EB population.

2. List and describe the measures the district takes to use and create the identification criteria for students at risk of failure.* Include criteria for low-income, EL, special education, neglected, and delinquent as applicable to the district. [2]

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([count] of 7500 maximum characters used)

For Emerging Bilingual students, we also utilize Fastbridge Assessment data; however, we also include data from ACCESS to see what domains the students need additional help in. We will use the English Learner Progress to Proficiency Score to set realistic benchmarks for language development. We will regularly monitor the score to track progress, celebrate successes and adjust learning strategies as necessary. The district has focused on increasing certified personnel who can service and support our EB population. For SY 2024-2025, we will have 6 full-time EL teachers at the middle school and 3 full-time EL teachers at each of the elementary schools. Thirty percent of the core EB teachers are new to the district. Therefore, we want to prioritize PD so that our teachers are better equipped to support students.

Response from the prior year Consolidated District Plan.

For EB students we also utilize Fastbridge Assessment data however we also include data from ACCESS to see what domains the students need additional help in. Increasing certified personnel that can service and support our EB population has been a focus for the district. For the SY 2023-2024, we will have 6 full-time EL teachers at the middle school and 3 full-time EL teachers at each one of the elementary schools. 30% of the core EB teachers are new in the district. Therefore we want to prioritize PD so that our teachers are better equipped to support students. Most of our core EB teachers currently push into the classrooms therefore we also had to prioritize purchasing electronic devices (i.e. Laptops for teachers, Noise canceling Headphones) so that they can utilize technology in the classroom now that they are traveling versus before when they had a pull-out classroom to take them to that had desktops.

3. Describe the additional and supplemental education assistance (resources and/or programming) to be provided to individual students needing additional help meeting the challenging State academic and language standards. This includes a description of any additional and supplemental instructional assistance designed to assist English learners and immigrant students to access academic content and develop language proficiency, as applicable.* [3]

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([count] of 7500 maximum characters used)

For our EL students, we offer a summer school section that is focused on their needs. This is staffed with only EL or Bilingual endorsed teachers. Teachers were allowed to select the curriculum that will enable them to target the language skills the EL students need to develop. For our EL students to be given the proper support, we will also train teachers on the different tools to help with student achievements such as the use of Google Suite, iReady, and Imagine Language and Literacy. All of these tools help to scaffold and differentiate so that teachers can meet the student at the level they are at. For our Students that are newcomers will be using Edmentum Courseware (Newcomer Library).

Response from the prior year Consolidated District Plan.

For our EL students, we offer a summer school section that is focused on their needs. This is staffed with only EL or Bilingual endorsed teachers. Teachers were allowed to select the curriculum that will enable them to target the language skills the EL students need to develop. For our EL students to be given the proper support, we will also train teachers on the different tools to help with student achievements such as the use of Google Suite, iReady, and Imagine Language and Literacy. All of these tools help to scaffold and differentiate so that teachers can meet the student at the level they are at. For our Students that are newcomers will be using Edmentum Courseware (Newcomer Library).

4. Describe the instructional and additional strategies intended to strengthen academic and language programs and improve school conditions for student learning and how these are implemented. This includes a description of any additional supplemental instructional activities and strategies designed to strengthen academic and language programs for English learners and immigrant students, as applicable.* [4]

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

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([count] of 7500 maximum characters used)

District 103 provides a variety of instructional strategies to strengthen language and academic programs. Through professional development, teachers have gained instructional strategies such as differentiation, cooperative learning, and use of technology in the classroom. These have been implemented by using data, modeling, and collaborating with peers. Learning walks have helped to ensure that these strategies have been effective and supportive in the classroom. Our core ESL/Bilingual teachers ensure that our English Learners are getting the proper resources necessary to help them scaffold the grade-level work. They also make sure to build background knowledge; this is where our Imagine Language and Literacy subscription has helped. Imagine Language and Literacy offers an individualized path for students with remediation and enrichment at their grade level, including reading and writing, and utilizes voice recognition tools to improve oral reading fluency while respecting all dialects and accents. We also utilize Wonders and Study Sync with our students, allowing them to get the text at their level but also giving them exposure to the grade-level text so they can begin stretching and reach their ideal Lexile levels.

Response from the prior year Consolidated District Plan.

District 103 provides a variety of instructional strategies to strengthen language and academic programs. Through professional development, teachers have gained instructional strategies such as differentiation, cooperative learning, and use of technology in the classroom. These have been implemented by using data, modeling, and collaborating with peers. Learning walks have helped to ensure that these strategies have been effective and supportive in the classroom. Our core ESL/Bilingual teachers ensure that our English Learners are getting the proper resources necessary to help them scaffold the grade-level work. They also make sure to build background knowledge, this is where our Imagine Language and Literacy subscription has helped. Imagine Language and Literacy offers an individualized path for students with remediation and enrichment at their grade level, including reading and writing, and utilizes voice recognition tools to improve oral reading fluency while respecting all dialects and accents. We also utilize Wonders and Study Sync with our students that allow them to get the text at their level but also gives them exposure to the grade level text so they can begin stretching and reach their ideal Lexile levels.

5. Explain the process through which the district will identify and address any disparities that result in low-income and/or minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers. [5]**

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

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([count] of 7500 maximum characters used)

To address any disparities throughout the district, the district utilizes data from Fastbridge, Imagine Language and Literacy, iReady Math, Achieve 3000 and Learning Walks. Findings from these data points provide the district with ways to support the learning gaps in the curriculum, teachers, and students. The supplemental instructional programs that address the language and academic needs of ELs with Title III funds are Wilson Foundations, Literacy Footprints, Imagine Language, and Literacy and Literacy. Many of the before and after-school programs are enrichment based versus remediation. If a student needs additional support, they are pulled into small groups throughout the day. Students are identified by teacher recommendation, Fastbridge scores, and grades.

Response from the prior year Consolidated District Plan.

To address any disparities throughout the district, the district utilizes data from Fastbridge, Imagine Language and Literacy, iReady Math, Achieve 3000 and Learning Walks. Findings from these data points provide the district with ways to support the learning gaps in the curriculum, teachers, and students. The supplemental instructional programs that address the language and academic needs of ELs with Title III funds are Wilson Foundations, Literacy Footprints, Imagine Language, and Literacy and Literacy. Many of the before and after-school programs are enrichment based versus remediation. If a student needs additional support, they are pulled into small groups throughout the day. Students are identified by teacher recommendation, Fastbridge scores, and grades.

6. Describe the measures the district takes in assisting schools in developing effective school library programs that provide students an opportunity to develop digital literacy skills and improve academic achievement. [6]**

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

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([count] of 7500 maximum characters used)

The district provides library programs throughout all of its schools. Library clerks attend each school's library to ensure the rotations of books are circulating appropriately while providing teachers and students access to the resources available throughout the library. There are six library media specialist holding classes for all students to teach digital literacy skills and support the academic needs within the classroom.

Response from the prior year Consolidated District Plan.

The district provides library programs throughout all of its schools. Library clerks attend each school's library to ensure the rotations of books are circulating appropriately while providing teachers and students access to the resources available throughout the school's library. There are six library media specialist holding classes for all students to teach digital literacy skills and support the academic needs within the classroom.

7. Describe how the district will identify and serve gifted and talented students by using objective criteria. [7]**

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

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([count] of 7500 maximum characters used)

The district has created an Acceleration Placement Policy which supports those students who are at the 95th percentile or higher. For the high ability students who score in the 85th percentile or higher on the Cogat assessment are enrolled into our Acceleration program. The program allows students to be provided enrichment experiences that relate to state standards.

Response from the prior year Consolidated District Plan.

The district had created an Acceleration Placement Policy which supports those students who are at the 95th percentile or higher. For the high ability students who score in the 85th percentile or higher on the Cogat assessment are enrolled into our Acceleration program. The program allows students to be provided enrichment experiences that relate to the state standards.

Title I Requirements:

Ensure that all children receive a high-quality education.

Close the achievement gap between children meeting the challenging State academic standards and those children who are not meeting such standards.

Legislative References:

[1] Title I, Part A, Section 1112(b)(1)(A)

[2] Title I, Part A, Section 1112(b)(1)(B); 34 CFR 300.226 and 300.646

[3] Title I, Part A, Section 1112(b)(1)(C); 34 CFR 300.226 and 300.646

[4] Title I, Part A, Section 1112(b)(1)(D); 34 CFR 300.226 and 300.646

[5] Title I, Part A, Section 1112(b)(2)

[6] Title I, Part A, Section 1112(b)(13)(B)

[7] Title I, Part A, Section 1112(b)(13)(A)

*Required if funding selected for Title I, Part A; Title I, Part 1003a; Title I, Part D; Title II, Part A; Title III; and/or Title IV, Part A

**Required field for only Title I, Part A

INSTRUCTIONS: Select the goal(s) below that align with the District responses provided in the required information below. A minimum of one ISBE or District Goal must be selected.*

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s):

- Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

1. Describe how the district will facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education including, if applicable, through:* [1]

- i. Coordination with institutions of higher education, employers, and other local partners;* and**
- ii. Increased student access to early college, high school or dual or concurrent enrollment opportunities, or career counseling to identify student interests and skills.***

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([count] of 7500 maximum characters used)

Lyons School District 103 has a strong working relationship with its two feeder high school districts. Teachers and administrators meet regularly with staff from the feeder high schools to discuss instructional programming, student performance, and future initiatives. We will facilitate effective transitions from middle to high school: Staff participates in transition meetings for special education students; We host joint parent meetings with principals from our middle school and the appropriate feeder high school; Curriculum Directors and teachers from the middle and high schools participate in core area department articulation meetings; Provide middle school and high school contacts to families; Increase communication and formalize the timeline, creating awareness of the transition process; Implement an 8th grade visit the high school day/program to allow students to experience their feeder school in session; Students and staff participate in activities at the feeder schools; and Meet with technology staff from the feeder high schools to review student devices, access, issues, and policies. In addition to our current transition efforts, during the 2024-2025 school year we will continue to participate in a program offered at the feeder high school that serves the majority of our students. This program will enable a select number of students to participate in a dual enrollment program, granting students high school credit in math and science as eighth graders.

Response from the approved prior year Consolidated District Plan.

Lyons School District 103 has a strong working relationship with its two feeder high school districts. Teachers and administrators meet regularly with staff from the feeder high schools to discuss instructional programming, student performance, and future initiatives. We will facilitate effective transitions from middle to high school: Staff participates in transition meetings for special education students; We host joint parent meetings with principals from our middle school and the appropriate feeder high school; Curriculum Directors and teachers from the middle and high schools participate in core area department articulation meetings; Provide middle school and high school contacts to families; Increase communication and formalize the timeline, creating awareness of the transition process; Implement an 8th grade visit the high school day/program to allow students to experience their feeder school in session; Students and staff participate in activities at the feeder schools; and Meet with technology staff from the feeder high schools to review student devices, access, issues, and policies. In addition to our current transition efforts, during the 2023-2024 school year we will continue to participate in a program offered at the feeder high school that serves the majority of our students. This program will enable a select number of students to participate in a dual enrollment program, granting students high school credit in math and science as eighth graders.

2. If applicable, describe the district's support for programs that coordinate and integrate the following:* [2]

Academic and career and technical education content through coordinated instructional strategies, that may incorporate experimental learning opportunities and promote skills attainment important to in-demand occupations or industries in the State; and work-based learning opportunities that provide students in-depth integration with industry professionals and, if appropriate, academic credit.

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

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*NOTE: If not applicable because district serves only grades K-8, enter **Elementary District***

([count] of 7500 maximum characters used)

George Washington Middle School offers exposure to career and technical education programs through our exploratory rotation. All students participate in a STEM and a Life Skills rotation. These rotations have students participate in inquiry-based learning, which requires students to work through real-world problems, develop critical-thinking skills, improve communication and critiquing skills, and enhance students' understanding of complex topics and issues. Additionally, during the 2024-2025 school year, we will expand the opportunity to select eighth-grade students to participate in an enrichment, dual enrollment pilot program offered at one of our feeder high schools. The STEM program will serve as a dual enrollment program for math and science. Participating students will take a combined math and science class at the high school before later attending the middle school for the rest of the instructional day. The students who complete the pilot program will receive high school credit for science and math and can participate in the College Board's Advanced Placement testing, which, depending on their participation and assessment score, will earn them college credit. The STEM program saw high success at the high school's sister location. The program is inquiry-based, taught by teachers endorsed in math and science, and approved by Advanced Placement Instructors.

Response from the approved prior year Consolidated District Plan.

George Washington Middle School offers exposure to career and technical education programs through our exploratory rotation. All students participate in a STEM and a Life Skills rotation. These rotations have students participate in inquiry-based learning, which requires students to work through real-world problems, develop critical-thinking skills, improve communication and critiquing skills, and enhance students' understanding of complex topics and issues. Additionally, during the 2023-2024 school year, we will expand the opportunity to select eighth-grade students to participate in an enrichment, dual enrollment pilot program offered at one of our feeder high schools. The program in STEM will serve as a dual enrollment program for math and science. Participating students will take a combined math and science class at the high school before later attending the middle school for the rest of the instructional day. The students that successfully complete the pilot program will receive high school credit for science and math and can participate in College Board's Advanced Placement testing, which, depending on their participation and assessment score, will also earn them college credit. The STEM program saw a high level of success at the high school's sister location. The program is inquiry-based and taught by teachers endorsed in math and science, as well as approved Advanced Placement Instructors.

Legislative References:

[1] Title I, Part A, Section 1112(b)(10)(A and B)

[2] Title I, Part A, Section 1112(b)(12)(A and B)

*Required if funding selected for Title I, Part A; Title I, Part D; Title II, Part A; Title IV, Part A; IDEA, Part B Flow-Through; and/or IDEA, Part B Preschool

INSTRUCTIONS:Select the goal(s) below that align with the District responses provided in the required information below. A minimum of one ISBE or District Goal must be selected.*

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s):

- Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

For each program for which funding is anticipated for the 2024-2025 school year, provide a brief description of professional development activities to be funded by the program as applicable.* [1]

NOTE: - If Professional Development will not be provided for a funded program below, enter **NOT PROVIDING**.

- Be sure to include information on how participating private schools will be included in the professional development plans.
- NOTE - writing space appears only if a program was selected on the Needs Assessment and Programs page; to make changes in program funding, return to that page, revise, save the page, and return to this page.

Program and Description

A. Title I, Part A - Improving Basic Programs

Title I grants funds to support our students in the core content of math and reading through interventionist and enrichment teachers. Support is also provided for our teachers via professional learning through conferences, consultants, and in-district training.

B. Title I, Part A - School Improvement Part 1003

Title I, Part A - School Improvement Part 1003 funds will be used to support the planning year. Additional pay for school staff to work beyond the contractual workday or year to complete the requirements of the planning year, including participation in needs assessment work. Substitute pay for teachers and paraprofessionals to complete the requirements of the planning year, including involvement in needs assessment work. Professional services for Professional learning materials specific to building the School Leadership Team's capacity to lead continuous improvement effectively.

C. Title I, Part D - Delinquent

D. Title I, Part D - Neglected

E. Title I, Part D - State Neglected/Delinquent

F. Title II, Part A - Preparing, Training, and Recruiting

To improve student academic achievement, digital literacy programs will continue to be provided for students to have access to academic resources such as iReady Math, Imagine Language & Literacy, Imagine My Path, Clever, and Google Suite for Education.

G. Title III - LIEP

EL Students in K through 5th grade will continue to use Imagine Language and Literacy this year. EL Students in 6th through 8th grade will use Imagine My Path. Imagine Learning is a researched-based Tier 2,3 intervention program. Newcomers in 6th through 8th grade will use Edmentum Newcomer Library. Students who are dually identified in grades 1-8 will use Read Naturally. Resource teachers will receive training on Read Naturally. It specifically addresses the language needs of our dually identified EL students. The Core EL teachers will receive training on the program overall, how to implement the data, how to use the placement process, assign appropriate levels and goals in Read Naturally. This will be a phased roll-out. Students needing additional phonics support will be assigned specific exercises in Word Warm-ups Live to build mastery and automaticity in phonics and decoding. One Minute Reader Live supplements the development of literacy skills through guided, independent reading. In Read Naturally.

H. Title III - ISEP

I. Title IV, Part A - Student Support and Academic Enrichment

To improve student academic achievement, digital literacy programs will continue to be provided for students to have access to academic resources such as iReady Math, Imagine Language & Literacy, Imagine My Path, Clever, and Google Suite for Education.

J. Title V, Part B - Rural and Low Income Schools

K. IDEA, Part B - Flow-Through [2]

8% of students with an IEP Met Expectations on the 2023 English Language Arts IAR and 5% in Math. This is an increase in the previous year of 5% in ELA and 2% in Math. These numbers are indicative of all students with IEPs across the district. Achievement gaps for students with IEPs compared to students without an IEP have decreased from the previous year. In Math the gap will be -9% in 2023 from -11% in 2022. In ELA, the gap difference -14% in 2023 from a -19% in 2022.

L. IDEA, Part B - Preschool

Lyons School District 103 currently runs a Birth-to-Age 3 program through the Early Childhood - Prevention Initiative Grant and preschool programs through the Early Childhood - Preschool for All 3-5 Grant. By applying for and receiving these grants, the district employs teachers, aides, home visitors, consultants, and a program director. These individuals work to implement a comprehensive system of support. Through grant funds we also purchase curriculum resources (i.e. Parents As Teachers, Creative Curriculum, Second Step, etc.) to improve students' kindergarten readiness. All families that have children in our early childhood programs participate in parent meetings, training, and transition programs. We will continue to improve the implementation of our early childhood and elementary programs by creating better vertical alignment, supporting transitions, and scaffolding instruction. We believe addressing these areas of our programs will lead to an increase in students' academic and social emotional readiness. The district will improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc. and have teachers participate in team meetings during common planning time and/or during district meetings times, focusing on the review of student data and information to identify students in need of support, providing more timely interventions.

Legislative Requirement:

[1] Title III, Section 3115(c)(2)

[2] 34 CFR 300.207 ; 2122(b)(4-9) of ESSA

*Required if funding selected for Title I, Part A; Title II, Part A; Title III; Title IV, Part A; Title V, Part B; IDEA, Part B Flow-Through; and/or IDEA, Part B Preschool

INSTRUCTIONS:Select the goal(s) below that align with the District responses provided in the required information below. A minimum of one ISBE or District Goal must be selected.*

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s):

- Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

1. Describe the process through which the districts will:*

- i. reduce incidences of bullying and harassment;**
- ii. reduce the overuse of discipline practices that remove students from the classroom [1];**
- iii. reduce the use of aversive behavioral interventions that compromise student health and safety; disaggregated by each subgroup of student as defined below [2]:**
 - a. each major racial and ethnic group;
 - b. economically disadvantaged students as compared to students who are not economically disadvantaged;
 - c. children with disabilities as compared to children without disabilities;
 - d. English proficiency status;
 - e. gender; and
 - f. migrant status.

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs. *DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.*

([count] of 7500 maximum characters used)

A whole district Positive Behavior Support System was developed and will be implemented for the 2024-2025 school year at all Lyons 103 schools. Additionally, principals and district leaders are working with IL MTSS to provide professional development to staff. Additional training in ACES and Trauma Informed Care to better serve our students. The schools' reporting was also analyzed to ensure consistency in reporting information to the state. A behavior interventionist and two district-employed CPI trainers are also on staff.

Response from the prior year Consolidated District Plan.

A whole district Positive Behavior Support System was developed and will be implemented for the 2023-2024 school year at all Lyons 103 schools. Additionally, principals and district leaders are working with IL MTSS to provide professional development to staff. The schools' reporting was also analyzed to ensure consistency in reporting information to the state. A behavior interventionist and two district-employed CPI trainers are also on staff.

2. Describe the services the district will provide homeless children and youth, including services provided with funds reserved to support the enrollment, attendance, and success of homeless children and youth, in coordination with the services the district is providing under the McKinney-Vento Homeless Assistance Act. [3]

[\(42 U.S.C. 11301 et seq.\):*](#)

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([count] of 7500 maximum characters used)

Lyons 103 provides families who qualify under McKinney-Vento Status transportation to and from school, after-school and before-school care, uniforms, school supplies, Wrap services as needed through the local Special Education Cooperative, Social Work services as needed and other needs-based services identified through the Department of Student Services.

Response from the prior year Consolidated District Plan.

Lyons 103 provides families who qualify under McKinney-Vento Status transportation to and from school, after-school and before-school care, uniforms, school supplies, Wrap services as needed through the local Special Education Cooperative, Social Work services as needed and other needs-based services identified through the Department of Student Services.

Title I Requirement:

To ensure that all children receive a high-quality education, and to close the achievement gap between children meeting the challenging State academic standards and those children who are not meeting such standards

Legislative Requirements:

- [1] Title I, Part A, Section 1112(b)(11)
- [2] Title I, Part A, Section 1111(c)(2); 34 CFR 300.226 and 300.646
- [3] Title I, Part A, Section 1112(b)(6)

*Required if funding selected for Title I, Part A and/or Title IV, Part A

Attendance Center Designation

[Instructions](#)

Attendance Center Designation

Attendance Center	Schoolwide	Targeted Assistance	Not Served	Closed	Board Approved Date
2002 - EDISON ELEM SCHOOL	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	4/23/2024
2004 - HOME ELEM SCHOOL	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	4/23/2024
2005 - LINCOLN ELEM SCHOOL	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	4/23/2024
2006 - J W ROBINSON JR ELEM SCHOOL	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	4/23/2024
2007 - WASHINGTON MIDDLE SCHOOL	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	4/23/2024
2008 - COSTELLO SCHOOL	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	4/23/2024

Describe anticipated Reorganizations:

If Title I funding was selected on the Needs Assessment and Programs page, this page is required. If the page is blank and the entity does plan to receive and use Title I funds, return to the Needs Assessment and Programs page and select Title I, save the page, and return to this page.

INSTRUCTIONS:Select the goal(s) below that align with the District responses provided in the required information below.A minimum of one ISBE or District Goal must be selected.*

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s): Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

1. Describe how the district will carry out its responsibilities to support and improve schools identified as comprehensive or targeted under paragraphs (1) and (2) of section 1111(d).* (Section 1112(b)(3))

[Section 1111\(d\)](#)

For your convenience, the prior year Consolidated District Plan approved response is provided below.It may be copied and modified to address the Consolidated District Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

If the district does not have any schools identified as comprehensive or targeted, enter

No schools identified under this part

([count] of 7500 maximum characters used)

Lyons School District 103 is committed to enhancing student achievement by implementing programs that align with our objectives to engage all stakeholders in creating a healthy and safe learning environment. Our approach emphasizes the faithful implementation of these programs by our certified staff. To ensure our students' learning, climate, and culture continue to improve, we have set forth a comprehensive plan that includes:- Training our staff to effectively implement the curriculum, understand the standards, framework, related resources, and instructional strategies.- Developing our staff professionally to assess students accurately and differentiate instruction, aiming to captivate students with relevant, inquiry-based lessons.- Building leadership capacity and fostering teamwork to guarantee equal access to programming and resources throughout the district.- Forming instructional teams comprising teachers and related service staff to analyze data and support students and schools, especially in areas with identified needs.Our district includes the following schools, each with its specific designation related to our continuous improvement efforts:- George Washington Middle School: Targeted- Costello Elementary: Comprehensive- Edison Elementary: Comprehensive- Home Elementary: Comprehensive- J. Robinson Elementary: Comprehensive- Lincoln Elementary: ComprehensiveAdditionally, we will:- Conduct Teacher Team Meetings during common planning and/or district meeting times to review student data and identify those needing support, ensuring timely interventions.- Allocate funding for instructional teams to meet, develop professionally, and revise district programs.- Select and provide materials and resources that enhance and extend student learning.- Ensure regular meetings with representatives from across the district and community to revise our goals, assessments, and programming.- Evaluate faculty and staff continuously, promoting high-quality instruction and services.- Seek additional funding to support programs, services, and staff.- Implement strategies to maximize instructional time, allowing for academic and behavior interventions during school hours.- Hire bilingual teachers and staff to cater to our diverse student population.- Engage students in hands-on, real-world, inquiry-based instruction.- Monitor program and intervention fidelity to ensure they are implemented as intended.- Improve and formalize communication across the district, encompassing schools, programs, departments, and communities.- Increase the number of extracurricular activities to engage students outside regular school hours and during summer.- Research and implement best practices for new and updated programming, demonstrating our dedication to student achievement.- Involve community stakeholders to offer academic and socio-emotional support, including financial assistance, medical aid for eyeglasses, student mentoring, and WRAP services.Through these measures, we aim to foster an inclusive, supportive, and effective educational environment that meets the needs of every student in our district.

Response from the approved prior year Consolidated District Plan.

Lyons School District 103 will continue to work on improving student achievement through the implementation of programs that addresses our goals related to engaging all stakeholders in learning, in a healthy and safe environment. We will work on ensuring programs are implemented with fidelity, by certified staff. To monitor, support, and improve learning, climate, and culture, we will: Train staff to implement the curriculum, understanding the standards, framework, and related resources and instructional strategies; Professionally develop staff to assess students and differentiate instruction in an effort to engage students in relevant inquiry-based lessons; Build our leadership capacity and work as a team to ensure equal access to programming and resources across the district; Create instructional teams of teachers and related service staff that analyze data and provide support to students and schools across the district, in identified areas of need; Teacher Team Meetings - held during common planning time and/or during district meetings times will focus on reviewing student data and information to identify students in need of support, in an effort to provide more timely interventions; Provide funding for instructional teams of teachers and related service staff to meet, professionally develop, create, review, and revise district programs; Select and provide access to materials and resources that support and extend student learning; Ensure representatives from across the district and community meet regularly to review and revise our goals, assessments, and programming; Continuously evaluate faculty and staff, encouraging high quality instruction and services; Seek funding to support programs, services, and staff; Employ strategies that maximize instructional time, ensuring academic and behavior interventions can be implemented during the school day in place of afterschool programs to close the achievement gap; Hire bilingual teachers and staff; Engage students in relevant, real-world, hands-on, inquiry-based instruction; Monitoring of programs and interventions to ensure fidelity of implementation; Improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc.; Increase the number of programs and/or clubs offered to further engage students before and after school, as well as throughout the summer; Research best practices and implement updates and new programming that demonstrates our commitment to improving student achievement; and Involve community stakeholders to provide academic and social emotional support. This can include financial backing, medical assistance to provide eye glasses and student mentoring programs, and WRAP services.

2. Does the district serve eligible children in an institution or community day program for neglected or delinquent children or in an adult correctional institution?*(Section 1112(b)(5))

- Yes
- No

3. Describe the poverty criteria below that will be used to rank school attendance centers.A district shall use the same measure(s) of poverty, which measure the number of children aged 5 through 17 in poverty counted in the most recent census data, with respect to ALL school attendance centers in the LEA.*(Section 1112(b)(4))

[Measures of Poverty from 1113\(5\)\(A\) and \(B\)](#)

- School Lunch: the number of children eligible for a free or reduced price lunch under the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.),
- TANF: the number of children in families receiving assistance under the State program funded under part A of Title IV of the Social Security Act,
- Medicaid: the number of children eligible to receive medical assistance under the Medicaid Program, and/or
- Direct Certification.

4. Describe, in general, the targeted assistance (section 1115) and/or schoolwide programs (section 1114) the district will operate, as well as the goal of those programs.Where appropriate, please explain educational services outside such schools for children living in local institutions or community day programs for neglected or delinquent children.*(Section 1112(b)(5))

[Section 1114 and 1115](#)

For your convenience, the prior year Consolidated District Plan approved response is provided below.It may be copied and modified to address the Consolidated District Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

([count] of 7500 maximum characters used)

We believe to improve student achievement, we must engage all students and staff in learning, support and challenge all students and staff in meeting identified expectations, and work to create healthy and safe 21st Century learning environments. The following are steps we are taking to meet these goals, increasing student achievement: Core Instructional Programs: Hire appropriately licensed teachers and related service staff; Ensure student achievement data from IAR, Fastbridge, ACCESS, Lexile levels, etc., are accessible and usable to inform instruction; Provide intervention support through the use of interventionists, and related service staff. Intervention support is determined based on the individual needs of students. These supports are provided on small group or individual needs.; Progress monitor all students' academics and behavior data; Improve gifted and talented programming to better serve the needs of our highest achieving students; Create and implement a comprehensive professional development plan that improves teacher practice and data usage, resulting in increased student achievement; Utilize the curriculum framework to create districtwide uniformity around grade level expectations and support instruction, identifying strategies and resources for teachers to use during implementation; Work with parents to understand their child's educational strengths and weaknesses and how they can support learning at home (i.e. parent workshops and universities); Utilize standards and learning objectives to help students identify their strengths and areas for growth, becoming more independent and responsible learners; Engage students in relevant, real-world, hands-on, inquiry-based instruction; Improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc.; Increase the number of programs and/or clubs offered to further engage students before and after school, as well as throughout the summer; Begin to have students develop portfolios (i.e. electronic or paper), demonstrating their progress and standards yet to be mastered; and Involve students in goal setting and reflection tasks, further developing self-advocacy and awareness. Support and Enrichment Programs: Ensure all students and teachers utilize data to improve achievement; Utilize research-based resources and strategies to support students' academic and social-emotional needs; Support social-emotional growth through social skills curriculum, group, and individual counseling. The goal of this support is to ensure the social and emotional needs are met of all students to improve learning outcomes; Teacher Team Meetings - held during common planning time and/or during district meetings times, will focus on reviewing student data and information to identify students in need of support, to provide more timely interventions; Provide intervention support through the use of interventionists, coaching, and special education teachers. Intervention support is determined based on the individual needs of students. These supports are provided on small group or individual needs.; Increase the number of programs and/or clubs offered to further engage students before and after school, as well as throughout the summer; Host extended school year services are provided for students in special education that have regression or recoupment issues; and Host summer school programming for students of the need of intervention below the 25% on local and national assessments. Health, Safety, and Wellness Programs: Foster and support staff and students in physical and mental health initiatives; Provide access to and awareness of local wellness resources (i.e. Lions Club eyeglass service, Smile Illinois, Sports physicals for students coupled with required 6th grade annual physical, as well as all new student and kindergarten physicals, Helping Hand counseling, Cartwheel- Evidence-based mental health etc.); Create strong school-community and school-parent partnerships (i.e. Parent University, Parent Advisory Council, Parent Liaisons, etc.); Implement best practice procedures to foster a safe and secure environment for students and staff; Increase the number of programs and/or clubs offered to further engage students before and after school, as well as throughout the summer; Improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc.; Train all students and staff on emergency procedures; and Ensure all facilities and programs meet all federal and state mandates.

Response from the approved prior year Consolidated District Plan.

We believe to improve student achievement we must engage all students and staff in learning, support and challenge all students and staff in meeting identified expectations, and work to create healthy and safe 21st Century learning environments. The following are steps we are taking to meet these goals, increasing student achievement: Core Instructional Programs: Hire appropriately licensed teachers and related service staff; Ensure student achievement data from MAP, IAR, Fastbridge, ACCESS, Lexile levels, etc., are accessible and usable to inform instruction; Provide intervention support through the use of interventionists, and related service staff. Intervention support is determined based on the individual needs of students. These supports are provided on small group or individual needs.; Progress monitor all students' academics and behavior data; Improve gifted and talented programming to better serve the needs of our highest achieving students; Create and implement a comprehensive professional development plan that improves teacher practice and data usage, resulting in increased student achievement; Utilize the curriculum framework to create districtwide uniformity around grade level expectations and support instruction, identifying strategies and resources for teachers to use during implementation; Work with parents to understand their child's educational strengths and weaknesses and how they can support learning at home (i.e. parent workshops and universities); Utilize standards and learning objectives to help students identify their strengths and areas for growth, becoming more independent and responsible learners; Engage students in relevant, real-world, hands-on, inquiry-based instruction; Improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc.; Increase the number of programs and/or clubs offered to further engage students before and after school, as well as throughout the summer; Begin to have students develop portfolios (i.e. electronic or paper), demonstrating their progress and standards yet to be mastered; and Involve students in goal setting and reflection tasks, further developing self-advocacy and awareness. Support and Enrichment Programs: Ensure all students and teachers utilize data to improve achievement; Utilize research-based resources and strategies to support students' academic and social emotional needs; Support social emotional growth through the use of social skills curriculum, group and individual counseling. The goal of this support is to ensure the social and emotional needs are met of all students to improve learning outcomes; Teacher Team Meetings - held during common planning time and/or during district meetings times will focus on reviewing student data and information to identify students in need of support, in an effort to provide more timely interventions; Provide intervention support through the use of interventionists, coaching, and special education teachers. Intervention support is determined based on the individual needs of students. These supports are provided on small group or individual needs.; Increase the number of programs and/or clubs offered to further engage students before and after school, as well as throughout the summer; Host extended school year services are provided for students in special education that have regression or recoupment issues; and Host summer school programming for students of need of intervention below the 25% on local and national assessments. Health, Safety, and Wellness Programs: Foster and support staff and students in physical and mental health initiatives; Provide access to and awareness of local wellness resources (i.e. Lions Club eyeglass service, Smile Illinois, Sports physicals for students coupled with required 6th grade annual physical, as well as all new student and kindergarten physicals, Helping Hand counseling, etc.); Create strong school-community and school-parent partnerships (i.e. Parent University, Parent Advisory Council, Parent Liaisons, etc.); Implement best practice procedures to foster a safe and secure environment for students and staff; Increase the number of programs and/or clubs offered to further engage students before and after school, as well as throughout the summer; Improve and formalize communication processes and procedures across the district, including: schools, programs, departments, communities, etc.; Train all students and staff on emergency procedures; and Ensure all facilities and programs meet all federal and state mandates.

5. In schools operating a targeted assistance program, please describe the objective criteria the district has established to identify the target populations, AND how teachers and school leaders will include parents, administrators, paraprofessionals, and instructional support personnel in their identification of the target population.* (Section 1112(b)(9))

For your convenience, the prior year Consolidated District Plan approved response is provided below. It may be copied and modified to address the Consolidated District Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

*If the district does not serve any schools identified as targeted assistance, enter **Schoolwide Program Only***

([count] of 7500 maximum characters used)

Schoolwide Program Only

Response from the approved prior year Consolidated District Plan.

Schoolwide Program Only

Title I Requirement:

To ensure that all children receive a high-quality education, and to close the achievement gap between children meeting the challenging State academic standards and those children who are not meeting such standards.

*Required field

If IDEA funding was selected on the Needs Assessment and Programs page, this page is required. If the page is blank and the entity does plan to receive and use IDEA funds, return to the Needs Assessment and Programs page and select IDEA, save the page, and return to this page.

INSTRUCTIONS: Select the goal(s) below that align with the District responses provided in the required information below. A minimum of one ISBE or District Goal must be selected.

ISBE Goals:

- Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.
- Learning Conditions: All schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every child.
- Elevating Educators: Illinois diverse student population will have educators who are prepared through multiple pathways and are supported in and celebrated for their efforts to provide each and every child an education that meets their needs.

District Goal(s): Select the checkbox, then enter the District Goal(s) that align to the responses below in the text area.

1. How was the comprehensive needs assessment information used for planning grant activities? *This section should include the comprehensive needs identified that will be targeted by the activities and programs funded by IDEA.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

([count] of 7500 maximum characters used)

The Needs assessment survey provides information on areas of improvement for staff and programming. Continual PD in the areas of Smart Goal Writing, technology-Google Suite training, Wilson Reading System, Wilson Reading Program training Professional Development in the areas of IEP Smart Goal Training Staffing resources in the area of Related Services--Psychologists, SLPs, Social Worker, OT/PTS

Response from the approved prior year Consolidated District Plan.

The Needs assessment survey provides information on areas of improvement for staff and programming. Continual PD in the areas of Smart Goal Writing, technology-Google Suite training, Wilson Reading System.

2. Summarize the activities and programs to be funded within the grant application.*

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

([count] of 7500 maximum characters used)

Wilson Reading Program training, Trauma Informed Care, Linda Mood Bell training Professional Development in the areas of IEP Smart Goal Training Staffing resources in the area of Related Services--Psychologists, SLPs, Social Worker, OT/PTS

Response from the approved prior year Consolidated District Plan.

Wilson Reading Program training Professional Development in the areas of IEP Smart Goal Training Staffing resources in the area of Related Services--Psychologists, SLPs, Social Worker, OT/PTS

3. Describe any changes in the scope or nature of services from the prior fiscal year.*

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

([count] of 7500 maximum characters used)

None

Response from the approved prior year Consolidated District Plan.

None

4. How are funds being used to support district performance on the State Performance Plan Indicators? Please provide a brief narrative below for each indicator that's applicable. For a listing of State Performance Plan (SPP) Indicators, please click on the hyperlink below.

<https://www.isbe.net/Pages/SPPAPR-Indicators.aspx>

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

([count] of 7500 maximum characters used)

Indicators 1 & 2: Graduation Rates and Dropout Not applicable to Elementary & Middle Schools. Indicator 3: Statewide Assessments We're allocating funds to enhance academic programs through curriculum enrichment, the provision of advanced placement courses, and supplemental after-school tutoring (WIN). By leveraging technology, we personalize learning and closely monitor student progress, identifying and supporting struggling students early. Financial support ensures equitable access to assessments for special populations, including students with disabilities and English learners, by providing necessary accommodations and materials. Additionally, we invest in professional development for educators to administer assessments effectively and use data to improve teaching methods. Indicator 4: Suspension and Expulsion Rates We're directing resources towards positive behavior supports and restorative justice practices to improve school climate and discipline. Training in trauma-informed practices and professional development for the Caring School Community Social Emotional curriculum are provided to staff, reducing reliance on punitive measures. Indicators 5 & 6: Educational Environments Funds support professional development for educators to accommodate students with disabilities in the least restrictive environments. Investments in assistive technologies and accessible materials further this inclusion. Indicator 7: Early Childhood Outcomes Investments are being made to expand access to quality early childhood education, focusing on inclusivity for children with disabilities. Early intervention and family engagement efforts are also financially supported. Indicator 8: Parental Involvement We're enhancing parental involvement through workshops, conferences, and events. Funds are also allocated for translation services to ensure all families can participate fully. Indicators 9 & 10: Disproportionality We tackle overrepresentation in special education and disciplinary actions through comprehensive training in evaluation, referral processes, and the implementation of Multi-Tiered Student Supports (MTSS). Restorative justice practices are emphasized to address disciplinary disparities alongside training in cultural competency and implicit bias. Targeted support and intervention programs are in place to address academic disparities. Efforts to ensure fair access to gifted and talented programs involve eliminating identification barriers and implementing universal screening. Our commitment to early childhood education aims to reduce disproportionality by expanding access to inclusive programs supported by collaborations with community partners. Indicator 11: Evaluation Timelines We ensure timely and thorough evaluations, adhering to regulations and involving parents in the development of IEPs or 504 plans. This ensures that students receive needed support promptly. Indicator 12: Early Childhood Transition We focus on smooth transitions into early childhood education, collaborating with families and partners to share relevant information and support. Indicators 13 & 14: Secondary Transition and Post-School Outcomes Not applicable to Elementary and Middle Schools. Our district's dedicated efforts across these indicators showcase our commitment to creating an equitable, supportive, and inclusive educational environment for every student.

*Required field

Overview

***Note: This plan section is not required for the Department of Juvenile Justice.**

PROGRAM: Youth in Care Stability
PURPOSE: To comply with ESSA requirements for educational stability for students who are Youth in Care.
REQUIRED FOR: All Illinois school districts and state-authorized charter schools
RESOURCES: [FD and HHS Letter to Chief State School Officers and Child Welfare Directors on Implementing the Fostering Connections Act of May 30, 2014](#)
[US Department of Education \(USDE\) web page for Students in Foster Care](#)
[The Fostering Connections to Success and Increasing Adoptions Act of 2008 \(P.L. 110-351\)](#)
[Educational Stability Requirements \(Effective October 7, 2008\)](#)
[Public Act 099-0781 \(effective 8/12/2016\)](#)
[USDE Non-Regulatory Guidance: Ensuring Educational Stability for Children in Foster Care \(June 23, 2016\)](#)
[Finance, Budgets & Funding Transportation Programs \(scroll to Foster Care Transportation section\)](#)
[ESEA of 1965 as Amended, Section 6312\(c\)](#)

BACKGROUND

Section 6312(5)(B) of ESEA of 1965 as Amended by ESSA requires that the local educational agency (LEA) collaborate with the state or local child welfare agency to develop and implement clear written procedures governing how transportation to maintain students who are Youth in Care in the school of origin when in their best interests will be provided, arranged, and funded for the duration of the time as Youth in Care.

DEFINITION AND REFERENCES

First Division vehicles are defined in the Illinois Vehicle Code as motor vehicles designed to carry no more than 10 persons total.

First Division vehicles can be used to transport 10 or fewer persons, including the driver, on regular routes for any and all school-sponsored activities, including curriculum-related trips. Examples of First Division vehicles include cars, station wagons, mini-vans (10 passengers or less which includes the driver), taxi cabs, medical carrier or medi-car, and Suburbans. The manufacturer sticker (Federal Certification Label) located on the inside of the drivers side door will stipulate MPV for Multi-Passenger Vehicle, MPPV (MultiPurpose Passenger Vehicle), or Passenger Car [49 CFR 571.3]

Vehicle Usage:

https://www.isbe.net/Documents/school_vehicle_guidance.pdf
https://www.isbe.net/Documents/vehicle_use_summary.pdf
<https://www.isbe.net/Documents/ISBE-Visual-Vehicle-Use-Guide.pdf>

Transportation Programs:

<https://www.isbe.net/Pages/Funding-and-Disbursements-Transportation-Programs.aspx>

REQUIREMENTS

A. The following factors should be considered when developing the transportation procedures for a student that is Youth in Care/in foster care:

1. Safety
2. Duration of the need for services
3. The time/length of travel time for the student each day
4. Time of placement change
5. Type of transportation available (yellow school bus, taxi cab, First Division vehicle, etc.)
6. Traffic patterns
7. Flexibility in school schedule
8. Impact of extracurricular activities on transportation options.
9. Maturity and behavioral capacity of student

B. The following low-cost/no-cost options should be considered when developing the transportation procedures:

1. Pre-existing transportation route
2. New transportation route
3. Route-to-Route hand-offs
4. District-to-district boundary hand-offs
5. Eligibility of the student for transportation through other services such as, but not limited to, Individuals with Disabilities Education Act (IDEA)
6. Alternatives not directly provided by the district/school such as:
 - a. Contracted services - taxis, student transport companies, etc. - see note below
 - b. Public transportation such as city buses, rails, etc.
 - c. Carpools - see note below
 - d. School/District staff - see note below
 - e. Options presented by DCFS outside of those provided by the district/school, such as reimbursing the foster parents for transportation costs, or including transport in contracts with licensed child placing agencies or group homes

NOTE: A school bus driver permit is REQUIRED for these options! IMPORTANT: All drivers transporting students (other than parents or legal guardians transporting their own students) in First Division vehicles MUST possess a valid school bus driver permit per Section 6-104(d) of the Vehicle Code. THIS INCLUDES TAXI CAB DRIVERS.

REMINDER: A multifunction school activity bus (MFSAB) can NEVER be used to transport home-to-school or school-to-home [625 ILCS 5/1-148.3a-5]

C. The following funding options should be considered when developing the transportation procedures for a student that is Youth in Care/in foster care:

1. Title IV-E of the Social Security Act if the student is eligible
2. Title I of the ESEA of 1965 as Amended by ESSA (except that funds reserved for comparable services for homeless children and youth may NOT be used for transportation)

3. IDEA funds, if the student has an Individual Educational Program (IEP) that includes provisions for specialized transportation
4. State special education transportation funds, if the student has an IEP
5. Local funds

Contact Information

***Note: This page is not required for the Department of Juvenile Justice.**

As part of the Youth in Care Stability Plan development process, several stakeholders should be involved. These may include, but are not limited to:

- a. Local educational agency (LEA) point of contact for Youth in Care/Foster Care students (LEA-POC)
- b. LEA transportation director
- c. Child welfare agency point of contact
- d. LEA Department of Children and Family Services (DCFS) liaison as permitted by 105 ILCS 5/10-20.58, if applicable
- e. Title I director
- f. School social worker
- g. Guidance counselor
- h. Special education personnel

Provide contact information for all personnel included in the development of the plan. The LEA-POC and transportation director are required; others are optional and should be included as applicable.

1. Youth in Care/Foster Care LEA-POC - required*

Last Name*	First Name*	Position/Title*	Email*
<input type="text" value="West"/>	<input type="text" value="Kim"/>	<input type="text" value="Director of Student Services"/>	<input type="text" value="westk@lyons103.org"/>

Click here to add information for an additional Youth in Care/Foster Care LEA-POC.

2. LEA Transportation Director - required*

Last Name*	First Name*	Position/Title*	Email*
<input type="text" value="Channel"/>	<input type="text" value="William"/>	<input type="text" value="Assistant Business Manager"/>	<input type="text" value="channellw@lyons103.org"/>

Click here to add information for other personnel involved in the plan development.

*Required field

Best Interest Determination as it relates to School Stability

***Note: This page is not required for the Department of Juvenile Justice.**

NOTE: FIELDS BELOW MAY BE PREPOPULATED WITH DATA. REVIEW ANY PREPOPULATED DATA, COPY AND REVISE AS NEEDED IN THE BOX ABOVE IT, AND SAVE THE PAGE.

1. Describe the process for determining the best interest of the affected student's placement if the student becomes a Youth in Care or changes residences while they are a Youth in Care. Include the positions of all district personnel and other stakeholders involved.*

Be sure to include the factors that should be considered in determining whether remaining in a child's school of origin is in their best interest, as it relates to ensuring school stability.

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

When the foster student's placement in the school of origin is being determined, the district's Director of Student Services will meet with the child welfare agency's point of contact, the student, and, if feasible, the student's biological and foster family to determine whether the placement is in the student's best interest. The following list includes, but is not limited to, factors that should be considered: Preference of the student; Preference of the student's parents or education decision makers; The student's attachment to the school, including meaningful relationships with staff and peers; Placement of the student's sibling(s); Influence on the school climate of the child (including safety); The availability and quality of services in school to meet the child's educational and social-emotional needs; History of school transfers and their impact on the student; Length of commute and how it would impact the student based on their developmental stage; Whether the student is eligible to receive special education or related services under IDEA or eligible to receive related aids or services under Section 504 and, if so, the availability of those services in a school other than the school of origin; and Whether the student is receiving ELL services and, if so, the availability of those services in school other than the school of origin. The best interest determination will be made promptly after the child welfare agency's notification of placement to the district.

Response from the approved prior year Consolidated District Plan.

When the foster student's placement in the school of origin is being determined, the district's Director of Student Services will meet with the child welfare agency's point of contact, the student, and, if feasible, the student's biological and foster family to determine whether the placement is in the student's best interest. The following list includes, but is not limited to, factors that should be considered: Preference of the student; Preference of the student's parents or education decision makers; The student's attachment to the school, including meaningful relationships with staff and peers; Placement of the student's sibling(s); Influence on the school climate of the child (including safety); The availability and quality of services in school to meet the child's educational and social-emotional needs; History of school transfers and their impact on the student; Length of commute and how it would impact the student based on their developmental stage; Whether the student is eligible to receive special education or related services under IDEA or eligible to receive related aids or services under Section 504 and, if so, the availability of those services in a school other than the school of origin; and Whether the student is receiving ELL services and, if so, the availability of those services in school other than the school of origin. The best interest determination will be made promptly after the child welfare agency's notification of placement to the district.

2. Describe any special considerations and legal requirements taken into account for children with disabilities under IDEA and students with disabilities under Section 504.*

See IDEA legislation here See Section 504 here

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

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Students who are in Foster care or are identified as IDEA or 504 eligible will have educational services as determined by the IEP or 504 plan to ensure there is not an interruption to the student's education or services. The Special Education team will be included in the BID. The need for consistency must be considered when making a determination in the best interest of the student. Consideration also needs to be given to the individual needs of the student and what educational program each district can provide.

Response from the approved prior year Consolidated District Plan.

Students who are in Foster care or are identified as IDEA or 504 eligible will have educational services as determined by the IEP or 504 plan to ensure there is not an interruption to the student's education or services. The Special Education team will be included in the BID. The need for consistency must be considered when making a determination in the best interest of the student. Consideration also needs to be given to the individual needs of the student and what educational program each district can provide.

3. Describe any special consideration and legal requirements taken into account for children who are English learners.*

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

Students in Foster care identified as ELL have rights under Title IV and the equal education opportunity act of 1974 to receive meaningful and equal educational program. Consideration also needs to be given to the individual needs of the student and what educational program each district can provide.

Response from the approved prior year Consolidated District Plan.

Students in Foster care identified as ELL have rights under Title IV and the equal education opportunity act of 1974 to receive meaningful and equal educational program. Consideration also needs to be given to the individual needs of the student and what educational program each district can provide.

4. Describe the dispute resolution process should there be disagreement among education decision makers, and other stakeholders regarding the best interest determination.*

Be sure to include the step-by-step process if one would want to initiate a dispute about the Best Interest Determination decision. NOTE: include that DCFS has the final say if a resolution cannot be determined.

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

Dispute resolution procedures will include: DCFS/Foster Parent appealing to district level administration (Director of Special Education, Director of Instruction or Superintendent) who will act as dispute mediators, should the need arise. The student's school placement will remain the school of origin until a final determination is made. DCFS has the final determination if a resolution cannot be agreed upon.

Response from the approved prior year Consolidated District Plan.

Dispute resolution procedures will include: DCFS/Foster Parent appealing to district level administration (Director of Special Education, Director of Instruction or Superintendent) who will act as dispute mediators, should the need arise. The student's school placement will remain the school of origin until a final determination is made. DCFS has the final determination if a resolution cannot be agreed upon.

5. Describe how the district/school will ensure that all appropriate school personnel are aware of the ESSA requirements for educational stability for students who are identified as Youth in Care.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

Ensuring educational stability for students identified as Youth in Care (YIC) is a critical responsibility that demands a multifaceted approach, focusing on awareness, training, and systematic follow-through. Our district/school commits to implementing comprehensive strategies to ensure all appropriate personnel are well-informed of the Every Student Succeeds Act (ESSA) requirements related to the educational stability of YIC. This commitment aligns with our overarching goal to provide a supportive, stable, and inclusive academic environment for all students, recognizing the unique challenges YIC faces. Awareness and Education 1. Initial Training Sessions: We will introduce mandatory training sessions for all current and new school personnel, including teachers, administrators, counselors, and support staff. These sessions will cover the ESSA requirements for YIC, emphasizing the importance of educational stability and each staff member's role in supporting these students. The training will be developed and led by experts in educational law, child welfare, and social work. 2. Ongoing Professional Development: Beyond initial training, our district/school will incorporate ESSA requirements and best practices for supporting YIC into regular professional development programs. This approach ensures that the information remains current and top-of-mind for all staff members. 3. Resource Distribution: All personnel will receive a comprehensive guide detailing ESSA requirements for YIC, including protocols for immediate enrollment, transportation logistics, and service coordination. This guide will be available in print and digital form, ensuring easy access at all times. Communication and Collaboration 1. Designated Point of Contact: Each school within our district will designate a specific staff member as the Youth in Care Coordinator (YICC). The YICC will serve as the primary point of contact for issues related to YIC, coordinating efforts between school personnel, child welfare agencies, and other relevant stakeholders. 2. Regular Updates: We will establish a routine communication plan to provide updates on any changes to ESSA requirements or district/school policies affecting YIC. This plan will include email updates, staff meetings, and a dedicated section in our district/school newsletter. 3. Collaboration with Child Welfare Agencies: To enhance our understanding and execution of ESSA requirements, our district/school will foster strong partnerships with local child welfare agencies. These collaborations will offer additional training opportunities and create a more coherent support system for YIC. Monitoring and Support 1. Compliance Monitoring: Our district/school will implement a system to review our adherence to ESSA requirements for YIC regularly. This will include audits of student records, transportation arrangements, and enrollment practices to ensure compliance and identify areas for improvement. 2. Feedback Mechanism: We will establish a feedback loop involving YIC, their guardians, and child welfare representatives. This feedback will inform ongoing improvements to our policies and practices, ensuring they effectively address the needs of YIC. 3. Support Systems: Recognizing the unique challenges YIC faces, our district/school will develop targeted support systems. These will include tutoring programs, mental health services, and extracurricular activities to promote stability, engagement, and academic success. Conclusion Our district/school is dedicated to fulfilling the ESSA requirements for educational stability for YIC through comprehensive training, systematic communication, and robust support mechanisms. By ensuring all school personnel are aware of and equipped to meet these requirements, we will create an educational environment where every student, regardless of their circumstances, has the opportunity to succeed and thrive. This commitment aligns with our legal obligations and our moral imperative to support the well-being and educational success of all students within our care.

*Required field

Youth in Care Stability Plan Development

***Note: This plan section is not required for the Department of Juvenile Justice.**

NOTE: FIELDS BELOW MAY BE PREPOPULATED WITH DATA. REVIEW ANY PREPOPULATED DATA, COPY AND REVISE AS NEEDED IN THE BOX ABOVE IT, AND SAVE THE PAGE.

1. Describe the process for determining how transportation will be provided to students who qualify, including the position of all individuals involved in the process.*

Be sure to include the factors that should be considered when developing the transportation procedures for a student who is Youth in Care.

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

The Child Welfare Agency worker, foster care point of contact, transportation director, principal, social worker, and other essential members shall meet to determine transportation for foster care youth. Factors that should/can be considered for transportation include: Safety, Duration of the need for services, The time/length of travel time for the student each day, Type of transportation available (yellow school bus, taxi cab, First Division vehicle, etc.), Traffic patterns, Flexibility in school schedule, Impact of extracurricular activities on transportation options and maturity and behavioral capacity of the student.

Response from the approved prior year Consolidated District Plan.

The Child Welfare Agency worker, foster care point of contact, transportation director, principal, social worker, and other essential members shall meet to determine transportation for foster care youth. Factors that should/can be considered for transportation include: Safety, Duration of the need for services, The time/length of travel time for the student each day, Type of transportation available (yellow school bus, taxi cab, First Division vehicle, etc.), Traffic patterns, Flexibility in school schedule, Impact of extracurricular activities on transportation options and maturity and behavioral capacity of the student.

2. Indicate which options will be considered when developing the transportation plan. Check all that apply.*

- a. Pre-existing transportation route
- b. New transportation route
- c. Route-to-route hand-offs
- d. District-to-district boundary hand-offs
- e. Other services for which student is eligible, such as IDEA transportation options
- f. Options presented by DCFS worker
- g. Alternatives not directly provided by the district/school such as taxis, carpools, public transportation, etc.

IMPORTANT: All drivers transporting students (other than parents or legal guardians transporting their own students) in First Division vehicles MUST possess a valid school bus driver permit per Section 6-104(d) of the Vehicle Code. THIS INCLUDES TAXI CAB DRIVERS.

h. Other - describe _____

i. Other - describe _____

j. Other - describe _____

3. Describe how all funding options selected above will be considered and coordinated when developing the transportation plan.*

Be sure to include the funding options that should be considered when developing the transportation procedures for a student who is Youth in Care.

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

Title IV-E (however, consider that all children in foster care may not be eligible, tribal foster children may be eligible, and the State CWA is responsible for the non-federal portion); Title I (but funds reserved for comparable services for homeless children & youth may not be used for transportation); If the student has an Individual Educational Program (IEP) that includes provisions for specialized transportation, transportation must be provided by the school district responsible for the student's Free Appropriate Public Education (FAPE). Based on Illinois' special education regulations, any alternative special education placement, whether public or private, assumes specialized transportation is part of the IEP and must be provided for the student to receive FAPE. Local funds will be utilized if student doesn't qualify under another funding category.

Response from the approved prior year Consolidated District Plan.

Title IV-E (however, consider that all children in foster care may not be eligible, tribal foster children may be eligible, and the State CWA is responsible for the non-federal portion); Title I (but funds reserved for comparable services for homeless children & youth may not be used for transportation); If the student has an Individual Educational Program (IEP) that includes provisions for specialized transportation, transportation must be provided by the school district responsible for the student's Free Appropriate Public Education (FAPE). Based on Illinois' special education regulations, any alternative special education placement, whether public or private, assumes specialized transportation is part of the IEP and must be provided for the student to receive FAPE. Local funds will be utilized if student doesn't qualify under another funding category.

4. Describe the dispute resolution process to be utilized if the district/school and DCFS have difficulty coming to agreement on how to provide transportation for a particular student in need.*

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

If the LEA and CWA do not agree, the student must remain in his/her school of origin while any dispute regarding transportation costs is being resolved. The CWA or education decision-maker may dispute the best interest determination, transportation decision, or the provision of any other education-related service for a student in foster care. They may do so by providing the district with written notice of the dispute within fifteen (15) business days of receiving notice of the determination. The Superintendent will schedule a meeting with the stakeholders to resolve the dispute regarding the BID.

Response from the approved prior year Consolidated District Plan.

If the LEA and CWA do not agree, the student must remain in his/her school of origin while any dispute regarding transportation costs is being resolved. The CWA or education decision-maker may dispute the best interest determination, transportation decision, or the provision of any other education-related service for a student in foster care. They may do so by providing the district with written notice of the dispute within fifteen (15) business days of receiving notice of the determination. The Superintendent will schedule a meeting with the stakeholders to resolve the dispute regarding the BID.

5. Describe how the district/school will provide or arrange for adequate and appropriate transportation to and from the school of origin while any disputes are being resolved.*

NOTE: Include that the School Of Origin [SOO] is responsible for the transportation while all disputes are being resolved.

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

The LEA will contract with local transportation services to provide services while the dispute is being resolved. The School of Origin is responsible for transportation while all disputes are being resolved.

Response from the approved prior year Consolidated District Plan.

The LEA will contract with local transportation services to provide services while the dispute is being resolved. The School of Origin is responsible for transportation while all disputes are being resolved.

6. Describe how the district/school will ensure that all school personnel are aware of the transportation plan process and can initiate the process if they become aware of a student who is eligible for such services.*

For your convenience, the prior year approved response is provided below. It may be copied and modified to address the Youth in Care Stability Plan needs.

DO NOT use special characters, numbered or bulleted lists copied from Word, 'see above,' or N/A as this may delay the submission or approval of your plan.

All staff (certified and non-certified) will be informed of the foster care plan via email during the first week of school. The plan will also be available in the school handbook, so the process can be initiated as soon as one becomes aware of a student eligible for services.

Response from the approved prior year Consolidated District Plan.

All staff (certified and non-certified) will be informed of the foster care plan via email during the first week of school. The plan will also be available in the school handbook, so the process can be initiated as soon as one becomes aware of a student eligible for services.

*Required field

BSP Overview

Program Name: EL - Bilingual Service Plan

Purpose: The purpose of the EL - Bilingual Service Plan is to ensure that English learner programs are implemented in accordance with Illinois School Code Article 14C and 23 IL Administrative Code Part 228 Transitional Bilingual Education. In addition, this data collection will help the Multilingual Department better support school districts in providing services for English learners to attain English proficiency and meet the same challenging academic standards as all children are expected to meet in Illinois.

Rules: [23 Ill. Admin. Code, Part 228.50](#)

Contact: Multilingual Department at 312-814-3850
multilingual@isbe.net

BSP Contact Information

780 English Learners (ELs) are in the district

Provide information below for the Program Director/individual who completed this application:

Last Name*

Phone*

First Name*

Middle

Initial

Email*

EL Program Director Requirements:

Does the Program Director meet the requirements to administer an English Learner program?*

Yes

No

[Administrator Requirements](#)

If not, provide an action plan describing how the district will meet the requirements in the space below:

Comments:

Use this text area for any needed explanations to ISBE in regard to this program.

([count] of 3000 maximum characters used)

*Required field

780 English Learners (ELs) are in the district

Complete the requested information below.

Key: Types of Instructional Design

1. Dual Language - Two Way (Self-contained)
2. Dual Language - One Way (Self-contained)
3. Transitional Bilingual Program (Self-contained)
4. Transitional Bilingual Program (Collaboration)
5. Transitional Program in English (Self-contained)
6. Transitional Program in English (Collaboration)

	Attendance Center Name	Grade Span	Program Type (check all that apply)		Types of Instructional Design (check all that apply)						PEL with ESL and/or Bilingual Endorsement - Enter zero if no teachers in a category.			ELS-TBE and ELS-VIT - Enter zero if no teachers in a category.	Language Codes	
			TBE	TPI	1	2	3	4	5	6	Number of PEL Teachers with ESL Endorsement Only	Number of PEL Teachers with Bilingual Endorsement Only	Number of PEL Teachers with ESL and Bilingual Endorsement	Number of Teachers with ELS-TBE or ELS-VIT Endorsements		
	In addition to district attendance centers that have ELs, special education co-ops and non-public special education program attendance centers that have out placed dually identified (ELs with IEPs) students must be listed.*															
1.	Lincoln	PreK-5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	21	1	1	1	001
2.	Costello	PreK-5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	15	1	1	1	001
3.	Edison	PreK-5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	16	1	1	1	001
4.	Home	K-5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	12	1	1	1	001
5.	Robinson	K-5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	1	1	1	001
6.	GW	6-8	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6	1	1	1	001
7.	Guiding Light Central	k-12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
8.	Britton School- 11426	K-12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
9.	LADSE North	K-8	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
10.	LADSE Home	6-8	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
11.	Darien 61 Lace Elementary	3-5	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
12.	School of Expressive Arts & Learn South	K-12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
13.	Soaring Eagle Academy 15800	K-12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
14.	Giant Steps 332	K-12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
15.	Menta Academy Midway	K-12	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0	0	0	0	
16.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
17.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
18.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
19.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
20.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
21.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
22.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
23.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
24.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
25.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					

If one or more attendance centers has EL enrollment but no ESL/Bilingual endorsed teachers above, then describe how the district will ensure that EL students receive appropriate language support for their education from properly endorsed teachers.

([count] of 2500 maximum characters used)

To support English Learner (EL) students when ESL/Bilingual certified teachers are scarce, the district will implement various strategies:1. Professional Development: Offer training for teachers to gain ESL/Bilingual certifications through workshops and partnerships with educational institutions, enabling them to support EL students effectively.2. Collaborative Teaching: General education and ESL/Bilingual teachers from different schools will collaborate, allowing EL students to benefit from both language support and subject matter expertise.3. Remote Learning: Utilize digital platforms for language instruction by ESL/Bilingual teachers from other locations, ensuring access to support regardless of physical teacher presence.4. Resource and Staff Allocation: Adjust resources and staffing to meet EL students' needs, including redistributing or hiring ESL/Bilingual teachers as necessary.5. Peer Mentoring: Create mentoring programs where ESL/Bilingual certified teachers assist their non-certified peers, sharing effective strategies for EL student support.6. Community Partnerships: Collaborate with community organizations specializing in ESL to enhance language support and provide additional resources for EL students.7. Family Engagement: Provide multilingual resources and workshops for families, helping them support their children's language development at home.8. Regular Assessment: Maintain a system for assessing EL students' language proficiency and academic progress, allowing for timely adjustments to support strategies.9. Custom Support Plans: Develop personalized language support plans for students needing intensive help, outlining specific interventions and goals.10. Advocacy: Advocate for more ESL/Bilingual education resources and collaborate with educational authorities to address teacher shortages. Through these strategies, the district aims to ensure EL students receive necessary language support, overcoming the challenge of insufficient ESL/Bilingual certified teachers.

*If district has more than 25 attendance centers, please contact Multilingual/Language Development Department at multilingual@isbe.net or (312) 814-3850.

780 English Learners (ELs) are in the district

BSP Short Form Page - Use only for Districts with 1 to 19 ELs.

780 English Learners (ELs) are in the district

PROGRAM ENROLLMENT

Check the type(s) of Program Enrollment offered

TBE TPI

SPANISH LANGUAGE ARTS CURRICULUM

Indicate whether or not the district is offering Spanish language arts. All districts with a full-time TBE Spanish program must offer Spanish language arts.

Does the district offer Spanish language arts to TBE/TPI students?*

Yes No

Describe the instructional and evaluation methods used to measure student progress with respect to the Illinois [Spanish Language Arts Standards](#).

ESL and Bilingual teachers actively monitor students every quarter on the standards related to their writing and reading in Spanish Language Arts. We have continued making progress in having common assessments to help monitor progress. We have also created different rubrics in the new platform Ellevation to have historic data for the students. Students can also take the Fastbridge Assessments in Spanish for Math if that is their native language.

REMINDER: Districts that offer Spanish language arts instruction to TBE or TPI students must provide at least one training session annually related to the implementation of the Illinois Spanish Language Arts Standards to staff who provide instruction in Spanish language arts.

Indicate whether the district is placing students in part-time TBE based on the criteria found in Section 228.30 (c)(3) and has the part-time TBE rational template in the students' records.

Yes No

[Part-Time Transitional Bilingual Education \(TBE\) Placement](#)

*Required field

780 English Learners (ELs) are in the district

Parent Advisory Committee Page- Complete this page **ONLY** if the district has a TBE program. A district is required to have a Bilingual Parent Advisory Committee if an attendance center has 20 or more EL students with the same language group (Preschool counted separately).

Verification of Plan Review by Bilingual Parent Advisory Committee for TBE Programs

Parent and Community Participation - Each district or cooperative with a TBE program shall establish a parent advisory committee consisting of the following: parents, legal guardians, transitional bilingual teachers, counselors, and community leaders. A majority of its members must be parents of students enrolled in the TBE program. This committee shall:

1. Meet at least four times per year;
2. Maintain on file with the school district, minutes of these meetings; and
3. Review district's annual Bilingual Service Plan and EBF spending plan submitted to the State Board of Education.

Identify all members of the Bilingual Parent Advisory Committee. Indicate under Role whether they are a parent (P), legal guardian (G), teacher (T), counselor (C), or community member (CM). Indicate the language(s) spoken by the member. Indicate the members home address and phone number where they can be reached.

Name	Guadalupe Vander Ploeg	Role	T	Language(s)	English, Spanish	Telephone	708 783 4100
Street	4100 Joliet Ave	City	Lyons	State	IL	Zip+4	60534
Name	Silvia Verner	Role	CM	Language(s)	English, Spanish	Telephone	708 783 4400
Street	4100 Scouville Ave	City	Stickney	State	IL	Zip+4	60402
Name	Lizette Lopez	Role	P	Language(s)	English, Spanish	Telephone	708 783 4000
Street	4632 S. Clyde Ave	City	Lyons	State	IL	Zip+4	60402
Name	Cindy Rendon	Role	CM	Language(s)	English, Spanish	Telephone	323 783 4300
Street	4431 S. Gage	City	Lyons	State	IL	Zip+4	60534
Name	Janet Terrazas	Role	P	Language(s)	English, Spanish	Telephone	708 783 4700
Street	4135 Wenonah Ave	City	Stickney	State	IL	Zip+4	60402
Name		Role		Language(s)		Telephone	
Street		City		State		Zip+4	
Name		Role		Language(s)		Telephone	
Street		City		State		Zip+4	
Name		Role		Language(s)		Telephone	
Street		City		State		Zip+4	
Name		Role		Language(s)		Telephone	
Street		City		State		Zip+4	

I certify that the Bilingual Parent Advisory Committee has had an opportunity to review this Bilingual Service Plan. I furthermore assure on behalf of the district that the Bilingual Advisory Committee has had the opportunity to review the EL-EBF Spending Plan as required by 23 IL Admin Code Part 228.30, section C, (4) A, by or before October 31, 2024.

Date: 04/01/2024 Name of Committee Chairperson: Guadalupe Vander Ploeg

A committee chair must be a member of the BPAC.

* A printed copy of the completed page with the signature of the Committee Chairperson must be retained on file at the district for review upon request.

Projected Dates

Meeting (7/1/2024 - 6/30/2025)

Activity

1.	09/10/2024	Bilingual Advisory Committee Training (required activity).
2.	11/12/2024	Families and Schools- Building Communication and Engagement
3.	12/10/2024	Raising a Bilingual Child and My Child Qualifies for ESL
4.	02/11/2024	Teaching Kindness

780 English Learners (ELs) are in the district

PROPOSED PROFESSIONAL DEVELOPMENT ACTIVITIES

Describe the professional development activities proposed to be developed and implemented for staff involved in the education of English Learners and immigrant students. Such training activities should be directly related to helping staff attain the qualifications, knowledge, and skills needed to increase EL and immigrant students' academic performance. These activities must also meet requirements set forth in the laws and regulations governing the TBE/TPI program.

TBE/TPI Staff Inservice Plan - Indicate at least two Professional Development Activities

Inservice activities must be provided to all TBE/TPI staff at least twice yearly. Specify the areas to be addressed, which must include, but need not be limited to, one of the following: Current Research in the Teaching of EL Students; Methods for Teaching in the Native Language and Methods of Teaching ESL; Content Area and Language Proficiency Assessment of EL Students; Issues Related to the Native Culture and the Culture of the United States; and Issues Related to EL Students with Disabilities. Additionally, for new certificated and noncertificated program staff, the following must be addressed: Minimum Program Standards; District Identification and Assessment Procedures; Program Design; and Basic Instructional Techniques for Teachers of EL Students.

Districts that offer Spanish language arts must offer at least one session related to the implementation of Spanish language arts for staff members who provide the instruction in that course subject.

Activity*	Date (Projected)	Certified Staff	Non-Certified Staff	Expected No. of Participants
<input checked="" type="checkbox"/> Current Research in the Teaching of EL Students	11/06/2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	26
<input type="checkbox"/> Methods for Teaching in the Native Language and Method of Teaching ESL		<input type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/> Language Assessment	09/11/2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	26
<input type="checkbox"/> Issues Related to the Native Culture and the Culture of the United States		<input type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/> Issues Related to EL Students with Disabilities	10/09/2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	26
<input type="checkbox"/> Program Standards		<input type="checkbox"/>	<input type="checkbox"/>	
<input checked="" type="checkbox"/> District Identification Assessment	08/16/2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	26
<input checked="" type="checkbox"/> Program Design	08/19/2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	26
<input checked="" type="checkbox"/> Basic Instructional Techniques for Teachers of EL Students	10/09/2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	26
<input checked="" type="checkbox"/> Spanish Language Arts	04/01/2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	26
<input type="checkbox"/> Others (Specify):		<input type="checkbox"/>	<input type="checkbox"/>	

*Required field

- By checking this box, the applicant hereby certifies that he or she has read, understood, and will comply with the assurances listed below, as applicable to the planning requirements of all included programs as applicable.

Provide the date on which the District Board approved the Consolidated District Plan.

Each district plan shall provide assurances that the district will, as applicable based on grant award(s):

1. ensure that migratory children and formerly migratory children who are eligible to receive services under this part are selected to receive such services on the same basis as other children who are selected to receive services under this part;
2. provide services to eligible children attending private elementary schools and secondary schools in accordance with section 1117, and timely and meaningful consultation with private school officials regarding such services;
3. participate, if selected, in the National Assessment of Educational Progress in reading and mathematics in grades 4 and 8 carried out under section 303(b)(3) of the National Assessment of Educational Progress Authorization Act (20 U.S.C. 9622(b)(3));
4. coordinate and integrate services provided under this part with other educational services at the district or individual school level, such as services for English learners, children with disabilities, migratory children, American Indian, Alaska Native, and Native Hawaiian children, and homeless children and youths, in order to increase program effectiveness, eliminate duplication, and reduce fragmentation of the instructional program;
5. collaborate with the State or local child welfare agency to
 - A. designate a point of contact if the corresponding child welfare agency notifies the local educational agency, in writing, that the agency has designated an employee to serve as a point of contact for the local educational agency and
 - B. by not later than 1 year after the date of enactment of the Every Student Succeeds Act, develop and implement clear written procedures governing how transportation to maintain children in foster care in their school of origin when in their best interest will be provided, arranged, and funded for the duration of the time in foster care, which procedures shall
 - i. ensure that children in foster care needing transportation to the school of origin will promptly receive transportation in a cost-effective manner and in accordance with section 475(4)(A) of the Social Security Act (42 U.S.C. 675(4)(A));
 - ii. ensure that, if there are additional costs incurred in providing transportation to maintain children in foster care in their schools of origin, the local educational agency will provide transportation to the school of origin if
 - a. The local child welfare agency agrees to reimburse the local educational agency for the cost of such transportation;
 - b. the local educational agency agrees to pay for the cost of such transportation; or
 - c. the local educational agency and the local child welfare agency agree to share the cost of such transportation; and
6. ensure that all teachers and paraprofessionals working in a program supported with funds under this part meet applicable State certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification; and
7. in the case of a local educational agency that chooses to use funds under this part to provide early childhood education services to low-income children below the age of compulsory school attendance, ensure that such services comply with the performance standards established under section 641A(a) of the Head Start Act (42 U.S.C. 9836a(a)).
8. Each LEA that is included in the eligible entity is complying with Section 1112(e) prior to, and throughout, each school year as of the date of application;
9. the eligible entity is not in violation of any State law, including State constitutional law, regarding the education of English learners, consistent with sections 3125 and 3126;
10. the eligible entity consulted with teachers, researchers, school administrators, community members, public or private entities, and institutions of higher education, in developing and implementing such plan; and
11. the eligible entity will, if applicable, coordinate activities and share relevant data under the plan with local Head Start and Early Head Start agencies, including migrant and seasonal Head Start agencies, and other early childhood education providers.
12. Teacher English Fluency - each eligible entity receiving a subgrant under section 3114 shall include in its plan a certification that all teachers in any language instruction educational program for English learners that is, or will be, funded under this part are fluent in English and any other language used for instruction, including having written and oral communications skills.
13. in the case of a school district serving at least one English learner, and in accordance with Article 14C of the Illinois School Code, assurance is provided that at least 60% of the district's state funds attributable to ELs will be used for the instructional costs of programs and services authorized under this article.
14. In the case of a school district offering Transitional Bilingual Education programs, assurance is provided that the parent advisory committee was afforded the opportunity effectively to express its views in order to ensure that the EL programs are planned, operated, and evaluated with the involvement of, and in consultation with, parents of children served by the programs.
15. The district further assures that no policy of the LEA prevents, or otherwise denies participation in constitutionally protected prayer in public elementary schools and secondary schools as set forth in the Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools on the U.S. Department of Education's website.

v.01.31.2024

Grant Application Certifications and Assurances

Instructions

- By checking this box, the applicant/award recipient (hereinafter the term applicant includes award recipient as the context requires) hereby certifies and assures the Illinois State Board of Education that:

1. The applicant has the necessary legal authority to apply for and to receive the proposed award. The filing of this application has been authorized by the governing body of the applicant, and the undersigned representative has been duly authorized to file this application for and on behalf of said applicant, and otherwise to act as the authorized representative of the applicant in connection with this application and any award in relation thereto.

The undersigned representative affirms, under penalties of perjury, that he or she is authorized to execute these Certifications and Assurances, and Standard Terms of the Grant on behalf of the applicant. Further, the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief, that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification.

DEFINITIONS

Applicant means an individual, entity, or entities for which grant funds may be available and who has made application to the Illinois State Board of Education for an award of such grant funds.

Grant means the award of funds, which are to be expended in accordance with the Grant Agreement for a particular project. The terms grant, award, program, and project may be used interchangeably.

Grantee means the person, entity, or entities that are to receive or have received grant funds through an award from the Illinois State Board of Education. The terms grantee and award recipient may be used interchangeably.

Project means the activities to be performed for which grant funds are being sought by the applicant. The terms project and program may be used interchangeably.

The capitalized word Term means the period of time from the project beginning date through the project ending date.

Termination means the ending of a grant, whether in whole or in part, at any time prior to the end of the grant Term, as stated in the Grant Agreement.

LAWS AND REGULATIONS REGARDING FEDERAL AND STATE AWARDS

The applicant acknowledges and agrees that this grant is subject to the provisions of:

2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

http://www.ecfr.gov/cgi-bin/text-idx?top=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Illinois Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 et seq.

<http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=3559&ChapterID=7>

Administrative Rules for GATA, 44 Ill. Admin. Code Part 7000

<https://ilga.gov/commission/icar/admincode/044/04407000sections.html>

NO BINDING OBLIGATION

2. The applicant acknowledges and agrees that the selection of its proposal for funding, or approval to fund an application, shall not be deemed to be a binding obligation of the Illinois State Board of Education until such time as a final Grant Agreement is entered into between the applicant and the Illinois State Board of Education. Prior to the execution of a final Grant Agreement, the Illinois State Board of Education may withdraw its award of funding to the applicant at any time, for any reason.
3. Payment under this grant is subject to passage of a sufficient appropriation by the Illinois General Assembly or sufficient appropriation by the U.S. Congress for federal programs. Obligations of the Illinois State Board of Education will cease immediately without further obligation should the agency fail to receive sufficient state, federal, or other funds for this program.
4. Funding in the subsequent years beyond the Term of the grant will be contingent upon compliance with federal and state law, regulations, administrative rules, terms and conditions of the award, passage of sufficient appropriations for the program, and satisfactory performance in the preceding grant period. Renewal decisions are at the sole discretion of the Illinois State Board of Education, and the receipt of an award in a current or previous Term does not create any right to or expectation of renewal in a subsequent Term.

PROJECT

5. The project proposed in the application, and as negotiated and finalized by the parties in the Grant Agreement, is hereinafter referred to as the project. In planning the project there has been, and in establishing and carrying out the project there will be (to the extent applicable to the project), participation of persons broadly representative of the cultural and educational resources of the area to be served, including persons representative of the interests of potential beneficiaries.
6. Applicants may be asked to clarify certain aspects of their proposals/applications or proposed amendments prior to final agreement on the terms of the project or amendment.
7. The project will be administered by or under the supervision of the applicant and in accordance with the laws and regulations applicable to the grant. The applicant will be responsible for and obtain all necessary permits, licenses, or consent forms as may be required to implement the project.

FUNDING

8. All funds provided will be used solely for the purposes stated in the approved proposal/application, as finalized in the Grant Agreement, in accordance with applicable federal and state statutes, regulations, administrative rules, and terms and conditions of the grant.
9. The applicant may not count tuition and fees collected from students towards meeting matching, cost sharing, or maintenance of effort requirements of a program, pursuant to 34 CFR 76.534.
10. The applicant will maintain records for three years following competition of the activities for which the applicant uses the federal or state funding, pursuant to 2 CFR 200.334.
11. If real property or structures are provided or improved with the aid of federal financial assistance, the applicant will comply with applicable statutes, regulations, and the project application in the use, encumbrance, transfer, or sale of such property or structure. If personal property is so provided, the applicant will comply with applicable statutes, regulations, and the project application in the use, encumbrance, transfer, disposal, and sale of such.
12. The applicant will have effective financial management systems which conform to the standards present in 2 CFR 200.302, which includes, but is not limited to, the ability to report financial data verifying compliance with program regulations and maintaining effective internal control over the operations of the approved grant.
13. The applicant will conform all activities conducted under the approved grant to the provisions contained within 2 CFR Part 200
14. All expenditures claimed in relation to a grant are subject to applicable federal and state laws, regulations, and administrative rules. Expenditures claimed in relation to an award are subject to cost allowability standards, as defined by the grant program and 2 CFR Part 200, and other applicable federal and state laws, regulations, and administrative rules. Failure to adhere to these requirements will lead to disallowed expenditures for which funds must be returned.
15. Adequacy tier designation under Evidence-Based Funding will be utilized by ISBE at its discretion pursuant to applicable law and agency policy (105 ILCS 5/18-8.15).

INVOLUNTARY TERMINATION

16. The applicant will accept funds in accordance with applicable federal and state statutes, regulations, administrative rules, and terms and conditions of the award, and administer the programs in compliance with all provisions of such statutes, regulations, administrative rules, terms and conditions of the award, and amendments thereto.
17. Failure of applicant to comply with state and federal statutes, regulations, administrative rules, or the terms and conditions of the award may result in conditions placed on grantee, including, but not limited to, involuntary termination of a grant at the discretion of the Illinois State Board of Education, in whole or in part, in accordance with federal and state law and regulations.

GENERAL CERTIFICATIONS AND ASSURANCES

18. The applicant will obey all applicable state and federal laws, regulations, and executive orders, including without limitation: those regarding the confidentiality of student records, such as the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g) and the Illinois School Student Records Act (ISSRA) (105 ILCS 10/1 et seq.); those prohibiting discrimination on the basis of race, color, national origin, sex, age, or handicap, such as Title IX of the Amendments of 1972 (20 U.S.C. 1681 et seq.) and 34 CFR part 106, the Illinois Human Rights Act (775 ILCS 5/1-101 et seq.), the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and 34 CFR part 104, the Age Discrimination in Employment Act of 1967 (29 U.S.C. 621 et seq.), the Age Discrimination Act (42 U.S.C. 6101 et seq.) and 34 CFR part 110, Titles VI and VII of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq., 2000e et seq.) and 34 CFR part 100, the Public Works Employment Discrimination Act (775 ILCS 10/0.01 et seq.), and the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.); and the Illinois School Code (105 ILCS 5/1-1 et seq.). Further, no award recipient shall deny access to the program funded under the grant to students who lack documentation of their immigration status or legal presence in the United States (Plyler v. Doe, 457 U.S. 202, 102 S.Ct. 2382 (1982)).
19. The applicant certifies it has informed the State Superintendent of Education in writing if any employee of the applicant/grantee was formerly employed by the Illinois State Board of Education and has received an early retirement incentive under 40 ILCS 5/14-108.3 or 40 ILCS 5/16-133.3 (Illinois Pension Code). The applicant acknowledges and agrees that if such early retirement incentive was received, the Grant Agreement is not valid unless the official executing the agreement has made the appropriate filing with the Auditor General prior to execution.
20. The applicant shall notify the State Superintendent of Education if the applicant solicits or intends to solicit for employment any of the Illinois State Board of Education's employees during any part of the application process or during the Term of the Grant Agreement.
21. The applicant is not barred from entering into this contract by Sections 33E-3 and 33E-4 of the Criminal Code of 1961 (720 ILCS 5/33E-3, 33E-4). Sections 33E-3 and 33E-4 prohibit the receipt of a state contract by a contractor who has been convicted of bid-rigging or bid-rotating.
22. If the applicant is an individual, the applicant is not in default on an educational loan as provided in 5 ILCS 385/3.
23. The applicant certifies it does not pay dues or fees on behalf of its employees or agents or subsidize or otherwise reimburse them for payment of their dues or fees to any club which unlawfully discriminates (775 ILCS 25/1).
24. The applicant certifies that it is (a) current as to the filing and payment of any applicable federal, state, and/or local taxes; and (b) not delinquent in its payment of moneys owed to any federal, state, or local unit of government.
25. Any applicant not subject to Section 10-21.9 of the School Code certifies that a fingerprint-based criminal history records check through the Illinois State Police and a check of the Statewide Sex Offender Database will be performed for all its employees, b) volunteers, and c) all employees of persons or firms holding contracts with the applicant/grantee, who have direct contact with children receiving services under the grant; and such applicant shall not a) employ individuals, b) allow individuals to volunteer, or c) enter into a contract with a person or firm who employs individuals, who will have direct contact with children receiving services under the grant who have been convicted of any offense identified in subsection (c) of Section 10-21.9 of the School Code (105 ILCS 5/10-21.9(c)) or have been found to be the perpetrator of sexual or physical abuse of any minor under 18 years of age pursuant to proceedings under Article II of the Juvenile Court Act of 1987 (705 ILCS 405/2-1 et seq.).

26. The applicant hereby assures that when purchasing core instructional print materials published after July 19, 2006, the applicant/grantee will ensure that all such purchases are made from publishers who comply with the requirements of 105 ILCS 5/28-21, which instructs the publisher to send (at no additional cost) to the National Instructional Materials Access Center (NIMAC) electronic files containing the contents of the print instructional materials using the National Instructional Materials Accessibility Standard (NIMAS), on or before delivery of the print instructional materials. This does not preclude a grantee school district from purchasing or obtaining accessible materials directly from the publisher.

27. The applicant certifies that notwithstanding any other provision of the application, proposal, or Grant Agreement, grant funds shall not be used and will not be used to provide religious instruction, conduct worship services, or engage in any form of proselytization.

JOINT APPLICATIONS - ADMINISTRATIVE AND/OR FISCAL AGENT

28. Applicants/grantees participating in a joint application hereby certify that they are individually and jointly responsible to the Illinois State Board of Education and to the administrative and fiscal agent under the grant. An applicant/grantee that is a party to the joint application and is a legal entity, or a Regional Office of Education, may serve as the administrative and/or fiscal agent under the grant.

29. The entity acting as the fiscal agent certifies that it is responsible to the applicant/grantee or, in the case of a joint application, to each applicant/grantee that is a party to the application; it is the agent designated and responsible for reports and for receiving and administering funds; and it will:

- a) Obtain fully executed Grant Application Certifications and Assurances forms from each entity or individual participating in the grant and return the forms to ISBE prior to award of the grant;
- b) Maintain separate accounts and ledgers for the project;
- c) Provide a proper accounting of all revenue from the Illinois State Board of Education for the project;
- d) Properly post all expenditures made on behalf of the project;
- e) Be responsible for the accountability, documentation, and cash management of the project; the approval and payment of all expenses, obligations, and contracts; and hiring of personnel on behalf of the project in accordance with the Grant Agreement;
- f) Disburse all funds to joint applicants/grantees based on information (payment schedules) from joint applicants/grantees showing anticipated cash needs in each month of operation (The composite payment schedule submitted to ISBE should reflect monthly cash needs for the fiscal agent and the joint applicants/grantees.);
- g) Require joint applicants/grantees to report expenditures to the fiscal agent based on actual expenditures/obligation data and documentation. Reports submitted to the Illinois State Board of Education should reflect actual expenditure/obligations for the fiscal agent and the data obtained from the joint applicants/grantees on actual expenditures/obligations that occur within project beginning and ending dates;
- h) Be accountable for interest income earned on excess cash on hand by all parties to the grant and return applicable interest earned on advances to the Illinois State Board of Education;
- i) Make financial records available to outside auditors and Illinois State Board of Education personnel, as requested by the Illinois State Board of Education; and
- j) Have a recovery process in place with all joint applicants/grantees for collection of any funds to be returned to the Illinois State Board of Education.

DRUG-FREE WORKPLACE CERTIFICATION

30. This certification is required by the Drug-Free Workplace Act (30 ILCS 580/1). The Drug-Free Workplace Act, effective January 1, 1992, requires that no grantee or contractor shall receive a grant or be considered for the purposes of being awarded a contract for the procurement of any property or services from the state unless that grantee or contractor has certified to the state that the grantee or contractor will provide a drug-free workplace. False certification or violation of the certification may result in sanctions including, but not limited to, suspension of contract or grant payments, termination of the contract or grant, and debarment of contracting or grant opportunities with the state of Illinois for at least one (1) year but not more than five (5) years.

For the purpose of this certification, applicant, grantee, or contractor means a corporation, partnership, or other entity with twenty-five (25) or more employees at the time of issuing the grant, or a department, division, or other unit thereof, directly responsible for the specific performance under a contract or grant of \$5,000 or more from the state

The applicant certifies and agrees that it will provide a drug-free workplace by:

- a) Publishing a statement:
 - 1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance, including cannabis, is prohibited in the grantees or contractors workplace.
 - 2) Specifying the actions that will be taken against employees for violations of such prohibition.
 - 3) Notifying the employee that, as a condition of employment on such contract or grant, they:
 - A) Abide by the terms of the statement; and
 - B) Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) calendar days after such conviction.
- b) Establishing a drug-free awareness program to inform employees about:
 - 1) The dangers of drug abuse in the workplace;
 - 2) The grantees or contractors policy of maintaining a drug-free workplace;
 - 3) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 4) The penalties that may be imposed upon an employee for drug violations.
- c) Providing a copy of the statement required by subsection (a) to each employee engaged in the performance of the contract or grant and posting the statement in a prominent place in the workplace.
- d) Notifying the contracting or granting agency within ten (10) calendar days after receiving notice under part (B) of paragraph (3) of subsection (a) above from an employee or otherwise receiving actual notice of such conviction.
- e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program by, any employee who is so convicted, as required by section 5 of the Drug-Free Workplace Act.
- f) Assisting employees in selecting a course of action in the event drug counseling, treatment, and rehabilitation are required and indicating that a trained referral team is in place.
- g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of the Drug-Free Workplace Act.

31. The applicant represents and warrants that all of the certifications and assurances set forth herein, in the application, all attachments, and the Grant Agreement are and shall remain true and correct through the Term of the grant. During the Term of the grant, the award recipient shall provide the Illinois State Board of Education with notice of any change in circumstances affecting the certifications and assurances within ten (10) calendar days of the change. Failure to maintain all certifications and assurances or provide the required notice will result in the Illinois State Board of Education withholding future project funding until the award recipient provides documentation evidencing that the award recipient has returned to compliance with this provision, as determined by the Illinois State Board of Education.

**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
Lower Tier Covered Transactions**

Instructions

This certification is required by the regulations implementing Executive Orders 12549 and 12689, Debarment and Suspension, 2 CFR part 3485, including Subpart C Responsibilities of Participants Regarding Transactions (also see federal guidance at 2 CFR part 180). Copies of the regulations may be obtained by contacting the Illinois State Board of Education.

Before completing this certification, read instructions below.

CERTIFICATION

- By checking this box, the prospective lower tier participant certifies that:
1. Neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency;
 2. It will provide immediate written notice to whom this Certification is submitted if at any time the prospective lower tier participant learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances;
 3. It shall not knowingly enter any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated;
 4. It will include the clause titled Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion--Lower Tier Covered Transactions, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions; and
 5. The certifications herein are a material representation of fact upon which reliance was placed when this transaction was entered into.

Instructions for Certification

1. By checking the box and saving this page, the prospective lower tier participant is providing the certifications set out herein.
2. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, the department or agency with which this transaction originated may pursue all available remedies, including suspension and/or debarment.
3. Except for transactions authorized under paragraph 3 above, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the federal government, the department or agency with which this transaction originated may pursue all available remedies, including suspension and/or debarment.
4. The terms covered transaction, debarred, 'suspended,' 'ineligible,' 'lower tier covered transaction,' 'participant,' 'person,' 'primary covered transaction,' 'principal,' 'proposal,' and 'voluntarily excluded,' as used herein, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549 and Executive Order 12689. You may contact the person to which this Certification is submitted for assistance in obtaining a copy of those regulations.
5. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the GSA Government-Wide System for Award Management Exclusions (SAM Exclusions) at: www.sam.gov
6. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required herein. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

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Certification Regarding Lobbying

Instructions

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

- By checking this box, the applicant hereby certifies, to the best of his or her knowledge and belief, that:
- (1) No federal appropriated funds have been paid or will be paid, by or on behalf of the contractor/grantee, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
 - (2) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the contractor/grantee shall complete and submit [ISBE 85-37](#) "Disclosure of Lobbying Activities," in accordance with its instructions.
 - (3) The applicant shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

v.04.23.2021

GEPA 442 Assurances

Instructions

- By checking this box, the applicant/award recipient (hereinafter the term applicant includes award recipient as the context requires), hereby certifies and assures the Illinois State Board of Education that:
1. The applicant has the necessary legal authority to apply for and to receive the proposed award. The filing of this application has been authorized by the governing body of the applicant, and the undersigned representative has been duly authorized to file this application for and in behalf of said applicant, and otherwise to act as the authorized representative of the applicant in connection with this application and any award in relation thereto.

DEFINITIONS

"APPLICANT" means an individual, entity, or entities for which grant funds may be available and has made application to the Illinois State Board of Education for an award of such grant funds.

"LEA" means the local educational agency.

"AWARD RECIPIENT" means the person, entity, or entities that are to receive or have received grant funds through an award from the Illinois State Board of Education. The terms "grantee" and "award recipient" may be used interchangeably.

"GRANT" means the award of funds, which are to be expended in accordance with the Grant Agreement for a particular project, in accordance with applicable federal and state statutes, regulations, administrative rules, and terms and conditions of the award. The terms "grant," "award," and "project" may be used interchangeably.

"PROGRAM" means any applicable program under which federal funds are made available to the applicant.

"PROJECT" means the activities to be performed for which grant funds are being sought by the applicant.

"SECRETARY" means the Secretary of Education.

PROJECT

2. The LEA will administer each Program in accordance with all applicable statutes, regulations, program plans, and applications;
3. The control of funds provided to the LEA under each Program and title to property acquired with those funds, will be in a public agency and that a public agency will administer those funds and property;

4. The LEA will use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal funds paid to that agency under each Program, in accordance with 2 CFR 200.302 and 2 CFR 200.303 and the Illinois State Board of Education's State and Federal Grant Administration Policy, Fiscal Requirements, and Procedures manual, maintained on the Illinois State Board of Education's Internet website. The LEA's administration and expenditure of Program funds shall be in accordance with all applicable requirements of the Education Department General Administrative Regulations (EDGAR), 2 CFR 200, and other applicable federal state statutes, regulations, and administrative rules.
5. The LEA will make reports to ISBE and to the Secretary as may reasonably be necessary to enable ISBE and the Secretary to perform their duties and meet federal reporting requirements, and the LEA will maintain such records, including the records required under 20 U.S.C. 1232f, and provide access to those records, as ISBE or the Secretary deem necessary to perform their duties;
6. The LEA will provide reasonable opportunities for the participation by teachers, parents, and other interested agencies, organizations, and individuals in the planning for and operation of each Program;
7. An application, evaluation, periodic program plan, or report relating to each Program will be made readily available to parents and other members of the general public;
8. In the case of any Program project involving construction: (A) the project will comply with state requirements for the construction of school facilities; and (B) in developing plans for construction, due consideration will be given to excellence of architecture and design and to compliance with standards prescribed by the Secretary under 29 U.S.C. 794 in order to ensure that facilities constructed with the use of federal funds are accessible to and usable by individuals with disabilities;
9. The LEA has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each Program significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects; and
10. None of the funds expended under any applicable Program will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or an affiliate of such an organization.

v.01.31.2024

Assurances

Instructions

GRANT AGREEMENT: The submissions made to the Illinois State Board of Education by the applicant and the terms and conditions described in each tab of this application shall constitute the grant agreement between the applicant and the Illinois State Board of Education for the use of the funds described in the Budget Detail tab. This grant agreement shall be deemed to be entered into when the application has been approved by the Illinois State Board of Education. This grant agreement constitutes the entirety of the agreement between the parties and supersedes any other agreement or communication, whether written or oral, relating to the award of the grant funds. The person submitting this application on behalf of the applicant certifies and assures the Illinois State Board of Education that he or she has been duly authorized to file this application for and on behalf of the applicant, is the authorized representative of the applicant in connection with this grant agreement, and that he or she is authorized to execute these Certifications and Assurances, and Standard Terms of the Grant on behalf of the applicant. Further, the person submitting this application on behalf of the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief, that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification. This grant agreement may not be amended or modified except as by receiving approval for an amendment through the IWAS application process or otherwise by the approval of the Illinois State Board of Education. By hitting Submit on the Submit page, this grant agreement shall be deemed to be executed on behalf of the applicant.

The authorized representative of the applicant who will affix his or her signature below certifies that he or she has read, understood, and will comply with all of the provisions of the following certifications and assurances.

The person approving these Grant Application Certifications and Assurances hereby certifies and assures the Illinois State Board of Education that the person submitting the final application on behalf of the applicant (and thereby executing the grant agreement with the Illinois State Board of Education) has the necessary legal authority to do so.

The person approving this application certifies (1) to the statements contained in the list of certifications, and (2) that the statements herein are true, complete, and accurate to the best of his/her knowledge. He/she also provided the required assurances and agrees to comply with any resulting terms if an award is accepted. He/she is aware that any false, fictitious, or fraudulent statements or claims may subject him/her to criminal, civil, or administrative penalties, in accordance with applicable federal and state law, including, but not limited to, 18 U.S.C. 101, the federal False Claims Act (31 U.S.C. 3729 et seq), and the Illinois False Claims Act (740 ILCS 175/). The list of certification and assurances is included below and/or incorporated into the Uniform Grant Agreement pages contained herein.

NOTE: These boxes will be automatically filled in as each of the separate certifications/assurances are read and completed.

- Assurances for all covered programs
- Grant Application Certifications and Assurances (State Assurances)
- Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion See the Overview page for instructions
- Certification Regarding Lobbying
- GEPA 442 Assurances

Not calling IWAS Web Service

Signature of School District Superintendent / Agency Administrator
Signature of Board-Certified Delegated Authority for the School District Superintendent

Assurances must be reviewed and approved by your Local IWAS Administrator before you can submit your application.

[Consistency Check](#) [Lock Application](#) [Unlock Application](#)

Application was created on:

2/16/2024

Assurances

District Data Entry

Business Manager

District Administrator

ISBE Program Administrator #1

ISBE Program Administrator #2

ISBE Program Administrator #3

ISBE Program Administrator #4

ISBE Program Administrator #5

This Application has not been submitted

Page Review Status Instructions

Expand All

					Page Status	Open Page for editing
Consolidated District Plan						
Consolidated District Plan						
Contact Information					OPEN	<input type="checkbox"/>
Needs Assessment and Programs					OPEN	<input type="checkbox"/>
Plan Specifics						
Needs Assessment Impact			OPEN			<input type="checkbox"/>
Stakeholders			OPEN			<input type="checkbox"/>
Private Schools Participation			OPEN			<input type="checkbox"/>
Preschool Coordination			OPEN			<input type="checkbox"/>
Student Achievement			OPEN			<input type="checkbox"/>
College and Career			OPEN			<input type="checkbox"/>
Professional Development			OPEN			<input type="checkbox"/>
Safe Learning Environment			OPEN			<input type="checkbox"/>
Title I Specific Pages						
Title I Specific - Part One		OPEN				<input type="checkbox"/>
Title I Specific - Part Two		OPEN				<input type="checkbox"/>
IDEA Specific Requirements				OPEN		<input type="checkbox"/>
Youth in Care Stability Plan						
Youth in Care Stability Plan Contacts		OPEN				<input type="checkbox"/>
Best Interest Determination Plan		OPEN				<input type="checkbox"/>
Youth In Care Transportation Plan		OPEN				<input type="checkbox"/>
Bilingual Service Plan						
BSP Plan Specifics						
BSP Program Contact		OPEN				<input type="checkbox"/>
BSP Program Info		OPEN				<input type="checkbox"/>
BSP Short Form		OPEN				<input type="checkbox"/>
BSP Program Enrollment		OPEN				<input type="checkbox"/>
BSP Parent Advisory Committee		OPEN				<input type="checkbox"/>
BSP Professional Development		OPEN				<input type="checkbox"/>
Assurance Pages						
Plan Assurances			OPEN			<input type="checkbox"/>
State Assurances			OPEN			<input type="checkbox"/>
Debarment			OPEN			<input type="checkbox"/>
Lobbying			OPEN			<input type="checkbox"/>
GEPA 442			OPEN			<input type="checkbox"/>
AssurancesText			OPEN			<input type="checkbox"/>

Save

Selectable Application Print

Request Print Job

[Consolidated District Plan](#)

Requested Print Jobs

[Requested by vanderploegg on 4/15/2024](#)

Completed Print Jobs

[Completed - vanderploegg on 4/12/2024 10:01:00 AM](#)

[Completed - vanderploegg on 4/15/2024 5:00:10 PM](#)



NORTHERN ILLINOIS UNIVERSITY
Center for P-20 Engagement

**FIRST AMENDMENT TO INTERGOVERNMENTAL AGREEMENT BETWEEN
 LYONS SCHOOL DISTRICT 103,
 AND
 THE BOARD OF TRUSTEES OF NORTHERN ILLINOIS UNIVERSITY**

THIS FIRST AMENDMENT TO AGREEMENT ("Amendment") is entered into as of April 23, 2024 ("Effective Date") by and between the Lyons SD 103, 4100 Joliet Ave., Lyons, IL 60543 and the Board of Trustees of Northern Illinois University ("NIU") Department and NIU are referred to in this Agreement as the "Parties", and each, a "Party."

The Parties agree as follows:

1. Purpose of Amendment. The Parties entered into an Intergovernmental Agreement relating to services provided by NIU **to provide services.**

2. Terms of Agreement. The original IGA was in force from the date of execution through June 30, 2024.

This First Amendment is to increase scope hours to fulfill Services, by adding up to 80 additional hours with an end date of June 30, 2024.

3. All Other Terms in Effect. Except as specifically amended in this First Amendment, all other terms and conditions set forth in the Interagency Agreement remain in effect.

IN WITNESS WHEREOF, the parties have caused this First Amendment to be executed as of the Effective Date.

Lyons School District

Center for P-20 Engagement

By: _____

Name: Kris Rivera
 Title: Superintendent

By: _____

Name
 Title

 Date

 Date

**RESOLUTION AUTHORIZING ADMINISTRATOR
CONTRACTS FOR THE 2024-2025 SCHOOL YEAR**

WHEREAS, the Board of Education of Lyons School District No. 103 (“Board”), after receiving recommendations from the Superintendent desires to authorize administrator contracts and establish contract terms including salary.

BE IT RESOLVED by the Board of Education of Lyons School District No. 103, Cook County, Illinois, as follows:

SECTION 1: That this Board hereby determines that the contract language, attached as Exhibits 1-9, is approved for the following administrator employment positions:

POSITION	CONTRACT
Assistant Principal	Ex. 1
Principal	Ex. 2
Principal-Insurance waiver	Ex.3
Administrator-TRS	Ex.4
Administrator-IMRF	Ex. 5
Dean	Ex. 6
Certified Administrator – TRS	Ex. 7
Principal & Safety Director	Ex. 8

SECTION 2: The issuance to the administrator the type of contract, salary, and position listed below is authorized and approved for the 2024-2025 school year:

NAME	SALARY	CONTRACT	POSITION
Emelia Zarenana	\$ 84,666.00	Ex. 1	Assistant Principal
LaTasha Bailey	\$103,139.05	Ex. 2	Principal
Brandon Baisden	\$103,715.85	Ex. 2	Principal
Terri Silva	\$108,380.68	Ex. 2	Principal
Nicole Lawler	\$114,457.85	Ex. 3	Principal
Kadir Dada	\$128,437.50	Ex. 4	Assistant Superintendent
Regina Redd	\$124,882.35	Ex. 4	Director-Curriculum & Instruction
Kim West	\$128,492.56	Ex. 4	Director-Student Services
Stephanie Koenig	\$124,882.35	Ex. 5	Director-Human Resources
William Channell	\$ 89,957.63	Ex. 5	Assistant Business Manager
Daniel Trapp	\$ 93,449.07	Ex. 5	Director-Buildings and Grounds
Sharon Patrick	\$ 82,200.00	Ex. 6	Dean
Guadalupe Vander Ploeg	\$124,882.35	Ex. 7	Director-English Language Services
Christopher Jamrose	\$121,663.05	Ex. 8	Principal & Safety Director

**RESOLUTION AUTHORIZING ADMINISTRATOR
CONTRACTS FOR THE 2024-2025 SCHOOL YEAR**

SECTION 3: That the Superintendent of Lyons School District 103, as well as the Board President and its Secretary, are hereby authorized and directed to carry out and effect the terms of this Resolution.

SECTION 4: This Resolution shall be in full force and effect upon its adoption.

ADOPTED this 23rd day of April, 2024, by the following roll-call vote:

BOARD MEMBER	AYES	NAYES	ABSENT	ABSTAIN
Jorge Torres, President				
Winifred Rodriguez, Vice President				
Sara Andreas, Secretary				
Slagiana Aleksikj				
Lestor Antos				
Mario Ramirez				
Olivia Quintero				

By:

President, Board of Education

Attest:

Secretary, Board of Education

Exhibit 1

**SCHOOL ASSISTANT PRINCIPAL
EMPLOYMENT AGREEMENT**

AGREEMENT made on the _____ (“_____th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as an Assistant Principal for the 2024-2025 school year which begins July 1, 2024, and ends June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of _____ and no/100 Dollars (\$_____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. **TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

B. BENEFITS

The Board will provide the Administrator with the following benefits:

1. Insurance Benefits.

- a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
- b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
- c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
- d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. Work Days / Vacation / Holidays. The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.

3. Sick Leave, Personal Leave, and Bereavement Days. The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, brother, sister, step-child, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FLBA") leave. Paid sick leave may be substituted for the remainder of the unpaid FLBA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

C. MILEAGE

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

D. DUTIES

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.
2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and

make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that Administrator is terminated before completion of such coursework, Administrator waives all right to seek reimbursement.

G. EVALUATION

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board if he so requests.

2. **Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at Board expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in

writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board: Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator: _____
At the last known address
on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

ADMINISTRATOR

**BOARD OF EDUCATION OF
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

President

ATTEST:

Secretary

Exhibit 2

**SCHOOL PRINCIPAL
EMPLOYMENT AGREEMENT**

AGREEMENT made on the _____ (“____th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. Term. The Board, after the execution of this Agreement, hereby employs the Administrator as a Principal for the 2024-2025 school year which begins July 1, 2024, and ends June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. Salary. The Board shall pay to the Administrator an annual salary during the term of this Agreement of _____ and no/100 Dollars (\$_____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. TRS and THIS Contributions. In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

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The Board will provide the Administrator with the following benefits:

1. Insurance Benefits.

- a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
- b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
- c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
- d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. Work Days / Vacation / Holidays. The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

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b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.

c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.

d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

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The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

D. DUTIES

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least a B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that the Administrator is terminated before completion of such coursework, the Administrator waives all right to seek reimbursement.

G. EVALUATION

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. Permanent Disability. The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon

request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board if he so requests.

2. Discharge for Cause. Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at the Board's expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board:

Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator:

At the last known address
on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

ADMINISTRATOR

**BOARD OF EDUCATION OF
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

President

ATTEST:

Secretary

Exhibit 3

**SCHOOL PRINCIPAL
EMPLOYMENT AGREEMENT**

AGREEMENT made on the _____ (“____th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as a Principal for the 2024-2025 school year which begins July 1, 2024, and ends June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of _____ and no/100 Dollars (\$_____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. **TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System (“TRS”) in the amount equal to the Administrator’s required member contribution to TRS applicable to the Administrator’s annual salary. In addition, the Board shall pay the Administrator’s required annual contribution for Teacher Retiree’s Health Insurance (THIS). The Board’s combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator’s behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois’ Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois’ Teachers’ Retirement System, and that such contributions are made as a condition of employment to secure the Administrator’s future services, knowledge, and experience.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

B. BENEFITS

The Board will provide the Administrator with the following benefits:

1. Insurance Benefits.

a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and

b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and

c. At the initial offer of employment, the Administrator declined individual medical and dental insurance (and, if elected, family coverage) due to coverage elsewhere and was compensated for the denial of this benefit by an increase in salary. Should said Administrator have a qualified life change event and enroll in the District medical or dental group insurance, the Administrator is responsible for the entire insurance premium cost which will be deducted from their salary unless another payment mechanism is agreed to by the District.; and

d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. **Vacation / Holidays.** The Administrator shall be entitled to a paid vacation of twenty (20) working days which shall be accrued and earned during the contract year.

Vacation shall be scheduled and approved by the Superintendent and must be taken within the twelve-month period (July 1, 2024, through June 30, 2025, exclusive of weekends and school year holidays approved by the Board). Winter, Spring, and Summer recess periods shall constitute working days unless specifically scheduled and approved by the Superintendent to be credited toward the vacation days listed above.

The Administrator is not required to work on legal holidays recognized by the Board. The Administrator is entitled to paid time off on the Board-approved district legal holidays given to twelve-month employees as indicated on the Board-approved calendar.

Additionally, if Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day are not Board recognized legal holidays, the Administrator shall be entitled to paid holiday time off during the winter recess on Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. If any of these days fall on a weekend, the district will designate

an alternate day off with pay for bargaining unit members as pre-approved by the Superintendent in order to keep the district open during the recess.

In an emergency situation, the Superintendent is authorized to request that Administrator report to work on a holiday.

3. Sick Leave, Personal Leave, and Bereavement Days. The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FLBA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid

bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

C. MILEAGE

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

D. DUTIES

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that Administrator is terminated before completion of such coursework, Administrator waives all right to seek reimbursement.

G. EVALUATION

Upon Termination, Administrator shall promptly return to the District all property of the

District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. Permanent Disability. The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing if he so requests.

2. Discharge for Cause. Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine

and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at the Board's expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board: Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator: _____
At the last known address
on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

ADMINISTRATOR

**BOARD OF EDUCATION OF
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

President

ATTEST:

Secretary

Exhibit 4

**CERTIFIED DISTRICT ADMINISTRATOR
EMPLOYMENT AGREEMENT**

AGREEMENT made on the _____ (“____th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. Term. The Board, after the execution of this Agreement, hereby employs the Administrator as the _____ for the 2024-2025 school year beginning July 1, 2024, and ending June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. Salary. The Board shall pay to the Administrator an annual salary during the term of this Agreement of _____ and no/100 Dollars (\$_____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. TRS and THIS Contributions. In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

4. Salary Adjustment. Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

B. BENEFITS

The Board will provide the Administrator with the following benefits:

1. Insurance Benefits.

- a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
- b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
- c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
- d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. Vacation / Holidays. The Administrator shall be entitled to a paid vacation of twenty (20) working days which shall be accrued and earned during the contract year.

Vacation shall be scheduled and approved by the Superintendent and must be taken within the twelve-month period (July 1, 2024, through June 30, 2025, exclusive of weekends and school year holidays approved by the Board). Winter, Spring, and Summer recess periods shall constitute working days unless specifically scheduled and approved by the Superintendent to be credited toward the vacation days listed above.

The Administrator is not required to work on legal holidays recognized by the Board. The Administrator is entitled to paid time off on the Board-approved district legal holidays given to twelve-month employees as indicated on the Board-approved calendar.

Additionally, if Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day are not Board recognized legal holidays, the Administrator shall be entitled to paid holiday time off during the winter recess on Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. If any of these days fall on a weekend, the district will designate an alternate day off with pay for bargaining unit members as pre-approved by the Superintendent in order to keep the district open during the recess.

In an emergency situation, the Superintendent is authorized to request that Administrator report to work on a holiday.

3. Sick Leave, Personal Leave, and Bereavement Days. The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.

b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.

c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.

d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

4. Other Benefits

- a. The Administrator is expected to attend appropriate professional meetings at the local and state levels. The Administrator may attend professional meetings at the national level, subject to prior written approval by the Superintendent. All reasonable itemized expenses, as pre-approved in writing by the Superintendent, shall be paid by the Board.
- b. The Board shall reimburse the Administrator for reasonable monthly expenses incurred in the performance of their duties. Itemization shall be made of all expenses incurred and receipts shall be submitted to the Superintendent for review and approval.
- c. With the prior written approval of the Superintendent, the Board will pay the Administrator's membership in up to two (2) professional organizations as appropriate for the position.
- d. The Administrator shall be allowed such other privileges, leaves, and fringe benefits as are commonly extended to other certified personnel in the District.

C. MILEAGE

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

D. DUTIES

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.
2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.
3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and

appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that Administrator is terminated before completion of such coursework, Administrator waives all right to seek reimbursement.

G. EVALUATION

The Superintendent or a qualified designee, shall review and assess the Administrator's performance on an annual basis. The Superintendent will meet with the Administrator to review the Administrator's performance of assigned duties in accordance with the performance standards established for the position and other factors of assessment as determined by the Superintendent. A written summary of that evaluation will be given to the Administrator.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. Permanent Disability. The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination

for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board if he so requests.

2. Discharge for Cause. Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at Board's expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board:

Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator:

At the last known address
on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

ADMINISTRATOR

**BOARD OF EDUCATION OF
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

President

ATTEST:

Secretary

Exhibit 5

**NON-CERTIFIED DISTRICT ADMINISTRATOR
EMPLOYMENT AGREEMENT**

AGREEMENT made on the _____ (“_____th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as the _____ for the 2024-2025 school year beginning July 1, 2024, and ending June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of _____ and no/100 Dollars (\$_____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. **IMRF Contributions.** The Board shall pay the Illinois Municipal Retirement Fund employer contribution as required by statute.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

B. BENEFITS

The Board will provide the Administrator with the following benefits:

1. **Insurance Benefits.**

a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and

b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and

c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and

d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. Vacation / Holidays. The Administrator shall be entitled to a paid vacation of twenty (20) working days which shall be accrued and earned during the contract year.

Vacation shall be scheduled and approved by the Superintendent and must be taken within the twelve-month period (July 1, 2024, through June 30, 2025, exclusive of weekends and school year holidays approved by the Board). Winter, Spring, and Summer recess periods shall constitute working days unless specifically scheduled and approved by the Superintendent to be credited toward the vacation days listed above.

The Administrator is not required to work on legal holidays recognized by the Board. The Administrator is entitled to paid time off on the Board-approved district legal holidays given to twelve-month employees as indicated on the Board-approved calendar.

Additionally, if Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day are not Board recognized legal holidays, the Administrator is entitled to paid holiday time off during the winter recess on Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. If any of these days fall on a weekend, the district will designate an alternate day off with pay for bargaining unit members as pre-approved by the Superintendent in order to keep the district open during the recess.

In an emergency situation, the Superintendent is authorized to request that Administrator report to work on a holiday.

3. Sick Leave, Personal Leave, and Bereavement Days. The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

4. Other Benefits

- a. The Administrator is expected to attend appropriate professional meetings at the local and state levels. The Administrator may attend professional meetings at the national level, subject to prior written approval by the Superintendent. All reasonable itemized expenses, as pre-approved in writing by the Superintendent, shall be paid by the Board.
- b. The Board shall reimburse the Administrator for reasonable monthly expenses incurred in the performance of their duties. Itemization shall be made of all expenses incurred and receipts shall be submitted to the Superintendent for review and approval.
- c. With the prior written approval of the Superintendent, the Board will pay the Administrator's membership in up to two (2) professional organizations as appropriate for the position.

d. The Administrator shall be allowed such other privileges, leaves, and fringe benefits as are commonly extended to other certified personnel in the District.

C. MILEAGE

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

D. DUTIES

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that Administrator is terminated before completion of such coursework, Administrator waives all right to seek reimbursement.

G. EVALUATION

The Superintendent or a qualified designee, shall review and assess the Administrator's

performance on an annual basis. The Superintendent will meet with the Administrator to review the Administrator's performance of assigned duties in accordance with the performance standards established for the position and other factors of assessment as determined by the Superintendent. A written summary of that evaluation will be given to the Administrator.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. Permanent Disability. The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board if he so requests.

2. Discharge for Cause. Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine

and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at Board expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board: Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator: _____
At the last known address on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

BOARD OF EDUCATION OF

President

ATTEST:

Secretary

Exhibit 6

SCHOOL DEAN
EMPLOYMENT AGREEMENT

AGREEMENT made on the _____ (“_____th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as a Dean for the 2024-2025 school year which begins July 1, 2024, and ends June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of _____ and no/100 Dollars (\$_____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. **TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

B. BENEFITS

The Board will provide the Administrator with the following benefits:

1. Insurance Benefits.

- a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
- b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
- c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
- d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. Work Days / Vacation / Holidays. The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.

3. Sick Leave, Personal Leave, and Bereavement Days. The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, brother, sister, step-child, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.

b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.

c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.

d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FLBA") leave. Paid sick leave may be substituted for the remainder of the unpaid FLBA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

C. MILEAGE

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

D. DUTIES

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that Administrator is terminated before completion of such coursework, Administrator waives all right to seek reimbursement.

G. EVALUATION

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their

employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board if he so requests.

2. Discharge for Cause. Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at Board expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board:

Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator:

At the last known address
on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

ADMINISTRATOR

**BOARD OF EDUCATION OF
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

President

ATTEST:

Secretary

EXHIBIT 7

**CERTIFIED DISTRICT ADMINISTRATOR
EMPLOYMENT AGREEMENT**

AGREEMENT made on the _____ (“__th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as the Director of English Language Services for the 2024-2025 school year beginning July 1, 2024, and ending June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of One Hundred _____ and no/100 Dollars (\$ _____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. **TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System (“TRS”) in the amount equal to the Administrator’s required member contribution to TRS applicable to the Administrator’s annual salary. In addition, the Board shall pay the Administrator’s required annual contribution for Teacher Retiree’s Health Insurance (THIS). The Board’s combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator’s behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois’ Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois’ Teachers’ Retirement System, and that such contributions are made as a condition of employment to secure the Administrator’s future services, knowledge, and experience.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

B. BENEFITS

The Board will provide the Administrator with the following benefits:

1. Insurance Benefits.

- a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
- b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
- c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
- d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. Vacation / Holidays. The Administrator shall be entitled to a paid vacation of twenty (20) working days which shall be accrued and earned during the contract year.

Vacation shall be scheduled and approved by the Superintendent and must be taken within the twelve-month period (July 1, 2024, through June 30, 2025, exclusive of weekends and school year holidays approved by the Board). Winter, Spring, and Summer recess periods shall constitute working days unless specifically scheduled and approved by the Superintendent to be credited toward the vacation days listed above.

The Administrator is not required to work on legal holidays recognized by the Board. The Administrator is entitled to paid time off on the Board-approved district legal holidays given to twelve-month employees as indicated on the Board-approved calendar.

Additionally, if Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day are not Board recognized legal holidays, the Administrator shall be entitled to paid holiday time off during the winter recess on Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. If any of these days fall on a weekend, the district will designate an alternate day off with pay for bargaining unit members as pre-approved by the Superintendent in order to keep the district open during the recess.

In an emergency situation, the Superintendent is authorized to request that Administrator report to work on a holiday.

3. Sick Leave, Personal Leave, and Bereavement Days. The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.

b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.

c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.

d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

4. Other Benefits

- a. The Administrator is expected to attend appropriate professional meetings at the local and state levels. The Administrator may attend professional meetings at the national level, subject to prior written approval by the Superintendent. All reasonable itemized expenses, as pre-approved in writing by the Superintendent, shall be paid by the Board.
- b. The Board shall reimburse the Administrator for reasonable monthly expenses incurred in the performance of their duties. Itemization shall be made of all expenses incurred and receipts shall be submitted to the Superintendent for review and approval.
- c. With the prior written approval of the Superintendent, the Board will pay the Administrator's membership in up to two (2) professional organizations as appropriate for the position.
- d. The Administrator shall be allowed such other privileges, leaves, and fringe benefits as are commonly extended to other certified personnel in the District.

C. REIMBURSEMENT OF BUSINESS EXPENSES

It is anticipated and agreed that the Administrator shall be required to incur certain expenses for the business of the District. The District agrees to reimburse the Administrator for flight expenses and vehicle rental expenses, incurred by them on behalf of the District, subject; however, to the Administrator substantiation of same and the District's prior approval from the Superintendent or designee of any such expense. The Administrator shall provide documentation to support such expenses to the Superintendent and his or her designee within thirty days of incurring such expense.

D. DUTIES

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.
2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.
3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

4. The Administrator and District agree that the Administrator may work remotely to perform the duties set forth in the Administrator's job description for three out of the four weeks of every month. While the Administrator is working remotely, Administrator shall be accessible by telephone, e-mails and other methods implemented by the District. The Administrator shall work at the District's office for one week out of every month, as determined by the Superintendent prior to the beginning of the 2024-2025 school year.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that Administrator is terminated before completion of such coursework, Administrator waives all right to seek reimbursement.

G. EVALUATION

The Superintendent or a qualified designee, shall review and assess the Administrator's performance on an annual basis. The Superintendent will meet with the Administrator to review the Administrator's performance of assigned duties in accordance with the performance standards established for the position and other factors of assessment as determined by the Superintendent. A written summary of that evaluation will be given to the Administrator.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;

d. Retirement; or

e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board if he so requests.

2. **Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at the Board's expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board: Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator: _____
At the last known address
on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

ADMINISTRATOR

**BOARD OF EDUCATION OF
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

President

ATTEST:

Secretary

Exhibit 8

**SCHOOL PRINCIPAL & DISTRICT SAFETY DIRECTOR
EMPLOYMENT AGREEMENT**

AGREEMENT made on the _____ (“____th”) day of _____, 2024, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and _____, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

A. EMPLOYMENT AND COMPENSATION

1. Term. The Board, after the execution of this Agreement, hereby employs the Administrator as a Principal and Safety Director for the 2024-2025 school year which begins July 1, 2024, and ends June 30, 2025, unless this Agreement is terminated earlier pursuant to Section H of this Agreement.

2. Salary. The Board shall pay to the Administrator an annual salary during the term of this Agreement of _____ and no/100 Dollars (\$_____) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. This salary is comprised of \$_____ as compensation for the Safety Director position and \$_____ as compensation for the Principal position. Required federal and state withholdings will be deducted from this compensation.

3. TRS and THIS Contributions. In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

4. Salary Adjustment. Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as

a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

B. BENEFITS

The Board will provide the Administrator with the following benefits:

1. Insurance Benefits.

a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and

b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and

c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and

d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

2. Work Days / Vacation / Holidays. The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.

3. Sick Leave, Personal Leave, and Bereavement Days. The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

C. MILEAGE

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

D. DUTIES

- 1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.
- 2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and

make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

E. LICENSE

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

F. GRADUATE COURSEWORK

The District will provide Administrator reimbursement for completion of graduate coursework for which (1) a passing grade of at least a B has been received and (2) that is preapproved by the Superintendent. Said reimbursement shall not exceed \$2,000 for the school year and shall not include any activity fees, laboratory fees, housekeeping, meals, transportation, costs of books, or any technology/system needed for such coursework. In the event that the Administrator is terminated before completion of such coursework, the Administrator waives all right to seek reimbursement.

G. EVALUATION

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

H. TERMINATION

Upon Termination, Administrator shall promptly return to the District all all property of the District including but not limited to all equipment, keys, documents, letters, notes, computer hardware, lists, manuals, records, and similar repositories of or containing District information. This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. Permanent Disability. The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board if he so requests.

2. Discharge for Cause. Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

I. MEDICAL EXAMINATION

The Board, in its discretion, reserves the right to require Administrator to submit to a medical examination, either physical or mental in accordance with applicable law. Such examination shall be performed by a physician licensed in Illinois to practice medicine and surgery in all its branches whenever the Board deems such examination necessary. Such required examination shall be at the Board's expense and performed by a physician selected by the Board.

J. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

K. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

L. NOTICE

All notice or communication permitted or required under this Agreement shall be in

writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

If to the Board: Board of Education
Lyons School District No. 103
4100 Joliet Ave.
Lyons, Illinois 60534

If to the Administrator: _____
At the last known address
on file with the District

M. APPLICABLE LAW

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

N. ENTIRE AGREEMENT

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

O. SIGNATURE IN COUNTERPARTS

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

ADMINISTRATOR

**BOARD OF EDUCATION OF
LYONS SCHOOL DISTRICT NO. 103
COOK COUNTY, ILLINOIS**

President

ATTEST:

Secretary

RESOLUTION AUTHORIZING RAISES FOR NON-UNION EMPLOYEES

WHEREAS, the Board of Education of Lyons School District 103 has determined that the non-union employees set forth in Exhibit 1 shall receive a raise beginning July, 1 2024 by the percentage depicted in Exhibit 1.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Lyons School District No. 103, Cook County, Illinois, as follows:

SECTION 1: That this Board of Education determined that the non-union employees listed on Exhibit 1, attached hereto and made a part hereof, will receive a wage increase by the percentage depicted in Exhibit 1 beginning July 1, 2024.

SECTION 2: That the Superintendent or his designee are authorized to undertake action on the part of the Board as contained in this Resolution to complete satisfaction of any provision, term and condition therefore, as stated therein.

SECTION 3: This Resolution shall be in full force and effect upon its adoption.

ADOPTED this 23rd day of April, 2024, by the following roll-call vote:

BOARD MEMBER	AYES	NAYES	ABSENT	ABSTAIN
Jorge Torres, President				
Winifred Rodriguez, Vice President				
Sara Andreas, Secretary				
Slagiana Aleksikj				
Lestor Antos				
Mario Ramirez				
Olivia Quintero				

President, Board of Education

Attest:

Secretary, Board of Education

RESOLUTION AUTHORIZING RAISES

EXHIBIT 1

NON-UNION SCHOOL OFFICE WORKERS RECEIVING A 2.75% WAGE INCREASE:

SECRETARIES

Shannon Blazina (Costello)
Leslie Hernandez (Lincoln)
Lisa Kesman (Home)
Deborah Klein (Edison)
Maricela Mendoza (Robinson)
Taylor Koc (GWMS)
Maria Lopez (GWMS)
Yolanda Sanchez (GWMS)

PARENT LIAISONS

Lizette Lopez (Costello)
Jessica Sandoval (Lincoln)
Janet Terrazas (Home)
Silvia Vernor (Edison)
Nancy Gonzalez (Robinson)
Maria Galvez (GWMS)

NON-UNION DISTRICT OFFICE WORKERS RECEIVING A 2.75% WAGE INCREASE:

Elysa Garcia (Business Administrative Assistant)
Denise Speck (Payroll & Benefits Specialist)
Veronica Vidal (Accounting & Payroll Specialist)
Jennifer Vargas (Student Information Data Specialist)
Charline Latronica (Executive Assistant)
Angelina Viramontes (Student Services Assistant)

NON-UNION DISTRICT OFFICE WORKER RECEIVING A \$1.00 WAGE INCREASE:

Demi Caballero (Human Resources Generalist)

NON-UNION SCHOOL NURSES RECEIVING A 2.75% WAGE INCREASE

Special Cunningham, RN (Home)
Oneida Hernandez, RN (Robinson)
Dawn Lewis, RN (Costello)
Brenda Lopez, RN (Edison)
Mary Mangerson, RN (Lincoln)

NON-UNION PARENT EDUCATORS RECEIVING A 2.75% INCREASE

Donna Gill
Betsy Lopez
Cindy Matias (Supervisor)

RESOLUTION AUTHORIZING RAISES

NON-UNION FOOD SERVICE AIDES RECEIVING A 2.75% INCREASE

Francelia Corona (Home)
Sydney Diaz (GWMS)
Beata Dolbniak (Costello)
Monica Espinosa (Edison)
Daicy Hernandez (Lincoln)
Maria Hernandez (Lincoln)
Martha Hernandez (Costello)
Patricia Katsuleas (GWMS)
Hillary Leanos (Home)
Soledad Lopez (Robinson)
Marija Markovic (Lincoln)
Susan Mayerhofer (Robinson)
Marija Milosavljevic (Lincoln)
Olga Nava (GWMS)
Diana Ortiz-Garcia (Edison)
Whitney Ramos (GWMS)
Marialuisa Soto (Robinson)
Linda Vece (Home)
Celestine Williams (GWMS)
Sandra Zdenovec (Costello)