REGULAR MEETING OF THE BOARD OF EDUCATION
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
Room 103-104
100 South Brainard Avenue
La Grange, Illinois 60525
Monday, December 19, 2022 - 7:30 PM

A G E N D A

I. **OPENING & ROLL CALL**

II. **OPEN SESSION & PLEDGE**

III. **AGENDA APPROVAL/ORDER OF BUSINESS** **3**

IV. **PUBLIC HEARING ON 2022 PROPERTY TAX LEVY** **4**

V. **COMMUNICATIONS - Public Comment**

VI. **STUDENT REPRESENTATIVE TO THE BOARD OF EDUCATION REPORT**
(Matthew Walsh)

VII. **SUPERINTENDENT'S DISTRICT REPORT**
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- B. Monthly FOIA Report

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1. LTHS Certified and/or Classified Staff Employment Recommendations
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XI. **PUBLIC COMMENTS**

XII. **ADJOURNMENT**

BY ORDER OF
KARI DILLON
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
100 SOUTH BRAINARD AVENUE
LA GRANGE, IL 60525

To: Board of Education

From: Brian Waterman

Date: December 19, 2022

Re: Agenda Approval/Order of Business

Suggested Motion

. . . that the Board of Education approves the agenda as presented.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

I. A public hearing to approve a proposed property tax levy increase for Lyons Township High School District No. 204 for 2022 will be held on December 19, 2022 at 7:30 p.m., at the Lyons Township High School North Campus Board Room, 103-104.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Brian Waterman, Superintendent, 100 S. Brainard Avenue, LaGrange, Illinois, 60525, 708-579-6451.

II. The corporate and special purpose property taxes extended or abated for 2021 were $73,183,375.

The corporate and special purpose property taxes to be levied for 2022 are $77,919,647. This represents a 6.47% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2021 were $2,678,629. The estimated property taxes to be levied for debt service and public building commission leases for 2022 are $2,704,385. This represents a 1.0% increase compared to the previous year.

IV. The total property taxes extended or abated for 2021 were $76,726,246.

The estimated total property taxes to be levied for 2022 are 4$80,624,032. This represents a 5.08% increase over the previous year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
Dr. Brian Waterman, Superintendent

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IV. The total property taxes extended or abated for 2021 were $76,726,246.

   The estimated total property taxes to be levied for 2022 are $80,624,032. This represents a 5.08% increase over the previous year.

Board of Education of Lyons Township High School District No. 204 in the County of Cook and State of Illinois
By: Michael Thomas
Secretary

Business Office:DSS
Board of Education meeting
December 19, 2022

Public Act 102-0895

Lyons Township High School Distirct 204 Cash Balances - November 30, 2022

Fund Number	Fund Description		Ending Balance
10	EDUCATIONAL FUND	$	13,016,179.54
20	OPERATIONS AND MAINTENANCE FUN	$	9,250,338.82
30	BOND AND INTEREST FUND	$	1,525,266.39
40	TRANSPORTATION FUND	$	3,398,316.29
50	IMRF/SOCIAL SECURITY	$	96,031.76
60	SITE AND CONSTRUCTION/CAPITAL	$	145,242.59
70	WORKING CASH FUND	$	4,010,718.85
		$	**31,442,094.24**

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6454 · Email: bstachacz@lths.net · Website: www.lths.net

Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education

From: Brian Stachacz

Date: 11/29/2022

Re: 2022 Tax Year Levy

Information: Attached you will find materials for the Tax Year 2022 Tax Levy. The chart titled "Proposed 2022 Tax Levy" provides comprehensive information regarding the proposed 2022 Tax Levy as well as a comparison of the 2021 Tax Levy final extensions with the proposed 2022 Tax Levy.

Unfortunately, the process of preparing a tax levy involves estimating two important factors. The EAV (Equalized Assessed Valuation) of the district and the amount of "New Property" (value of property being added to the tax rolls for that tax year) are unknown at the time the levy is prepared. In order to complete this process, we have to make reasonable assumptions for these two numbers. Estimating "New Property" correctly is crucial to the district because under current legislation, we are not able to capture "New Property" in future years if it is not captured in the first year that it is added to the tax rolls. For purposes of the 2022 Tax Levy, we have estimated $50,000,000 of New Property value. This is most likely an overly optimistic amount however, estimating higher will allow us to collect all New Property added to the tax rolls for Tax Year 2022 and we will only collect property taxes on the true final amount provided by the county.

The charts on the next page provide a summary of the estimated and aggregate numbers for the 2022 Tax Year Tax Levy:

Calculation of 2022 Extension (Operating Funds)

Prior 2021 Tax Year Aggregate Extension	December 2021 CPI (Consumer Price Index)	Prior Year Extension Times CPI Creates New Aggregate Extension Base For 2022 Tax Levy
$73,183,375	5.0%	$76,842,544

Projected EAV With and Without New Property

Projected 2022 EAV	Projected New Property	EAV Plus New Property
$3,567,092,253	$50,000,000	$3,617,092,253

Calculation of Limiting Rate (Tax Rate)

2022 Extension Base		2022 Estimated EAV Minus New Property			2022 Limiting Rate
$76,842,544	Divided By	$3,567,092,253	Equals	Limiting Rate	2.1542

Calculation of Maximum Aggregate 2022 Tax Year Levy

2022 Limiting Rate		Projected 2022 Aggregate EAV		Maximum Aggregate 2022 Tax Levy
2.1542	Times	$3,617,092,253	Equals	**$77,919,647**

The above maximum aggregate levy of $77,919,647 for the 2022 Tax Levy represents a **6.47%** increase (for the capped funds) over the prior year actual extension of $73,183,375.

The total aggregate levy, including all funds of $80,624,032 for the 2022 Tax Levy represents a **6.28%** increase over the prior year actual extension, for all funds, of $75,862,004.

Since the increase to the 2022 Tax Levy is more than 5% over the prior year, we are required to publish a notice in the local newspaper and hold a public hearing prior to adoption of the final levy in December. It has been the practice of the Board of Education, in the spirit of transparency, to publish this information in the newspaper and hold a public hearing regardless of the percentage increase in prior years.

Based upon the CPI increase of 5.0% over the 2021 Tax Levy, District 204 can expect $3,659,169 of additional property taxes from existing properties on the tax rolls. Additionally, if the New Property value of $50,000,000 was added to the tax rolls, LTHS could expect to receive an additional $1,077,103 from those properties considered to be New Property. However, since we do not currently know what the value of New Property will be, we do not actually know the amount of taxes attributable to that value. For example, if the New Property value is $25,000,000 instead of $50,000,000 we would expect to receive about $500,000 from the New Property values added to the tax rolls.

The process of adopting a tax levy includes approval of a tentative levy by the Board of Education at the November meeting and then final approval at the December meeting. As stated earlier, the meeting in December will also involve a public hearing. According to Illinois School Code, adoption and submission of the final tax levy is required on or before the last Tuesday in December.

There will also be a an additional amount added to the 2022 tax levy. In addition to the amount levied by the district, Public Act 102-0519, signed by the Governor in to law in August of 2021, provides that any property tax refunds paid by the District from November 1st through October 31st of the prior year will be added back to the levy in the next tax year and those funds are not subject to the Property Tax Extension Limitation Law. The sources of these refunds are decisions in the Circuit Court, the Property Tax Appeal Board and Certificates of Error. We anticipate the county publishing the amount that will be added in early December. It is important to note that while this will be an additional revenue source, it will also be paid by all of the property owners in the district as part of their tax bills in 2023.

Recommendation: The Board of Education approve the 2022 Tax Levy as presented.

Proposed 2022 Tax Levy

	A–C	D	E–F	G–H	I–J	K–L
1	2021 EAV	$3,514,376,604				
2	2022 EAV Est.	$3,567,092,253				
3	% of Existing EAV Change	1.50%				
4	New Property Est.	$50,000,000	Taxes for new property are not limited by the tax cap			
5	**Total 2022 EAV Est.**	**$ 3,617,092,253**				
6	**Total EAV % Change**	**2.92%**				
7						
8	**FUND**	**2022 PROJECTED**	**2021 LEVY**	**AMOUNT PROJECTED**	**AMOUNT PROJECTED**	**TOTAL LEVY**
9		**RATE**	**EXTENSION**	**FOR 2022 LEVY**	**FROM NEW PROPERTY**	**PROJECTION**
10		(A)	(B)	(C)	(D)	(C+D)
11						
12	EDUCATION	1.7295	$ 58,693,603	$ 61,692,544	$ 864,746	**$ 62,557,290**
13	O & M	0.2579	$ 8,824,599	$ 9,100,000	$ 128,957	**$ 9,228,957**
14	TRANSPORTATION	0.0771	$ 2,558,466	$ 2,750,000	$ 38,547	**$ 2,788,547**
15	IMRF	0.0392	$ 1,454,951	$ 1,500,000	$ 19,624	**$ 1,519,624**
16	SOC SEC/MEDICARE	0.0392	$ 1,251,118	$ 1,400,000	$ 19,624	**$ 1,419,624**
17	WORKING CASH	0.0000	$ -	$ -	$ -	**$ -**
18	RENT	0.0000	$ -	$ -	$ -	**$ -**
19	LIFE SAFETY	0.0000	$ -	$ -	$ -	**$ -**
20	TORT IMMUNITY	0.0000	$ -	$ -	$ -	**$ -**
21	SPECIAL EDUCATION	0.0112	$ 400,638	$ 400,000	$ 5,607	**$ 405,607**
22						
23	**TOTALS CAPPED FUNDS**	**2.1542**	**$ 73,183,375**	**$ 76,842,544**	**$ 1,077,103**	**$ 77,919,647**
24						
25	Projected dollar increase without Bond & Interest over the 2021 Levy			$ 3,659,169		**$ 4,736,272**
26	**Projected percentage increase without Bond & Interest over the 2021 Levy**			5.00%		**6.47%**
27						
28	BOND AND INTEREST	0.0778	$ 2,678,629	$2,704,385		
29						
30						**2022 Proposed Levy**
31	**TOTAL ALL FUNDS**	**2.2320**	**$ 75,862,004**	**$ 80,624,032**		**$ 80,624,032**
32						
33	Projected dollar increase with Bond & Interest over the 2021 Levy			$ 4,762,028		**$ 4,762,028**
34	**Projected percentage increase with Bond & Interest over the 2021 Levy**			6.28%		**6.28%**
35						
36						
37						
38						

11/29/2022 2:52 PM

Original: X
Amended:

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
(217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name	District Number	County
Lyons Township High School District 204	06-016-2040-017	Cook

Amount of Levy

Educational	$ 62,557,290	**Fire Prevention & Safety** *	$ 0
Operations & Maintenance	$ 9,228,957	**Tort Immunity**	$ 0
Transportation	$ 2,788,547	**Special Education**	$ 405,607
Working Cash	$ 0	**Leasing**	$ 0
Municipal Retirement	$ 1,519,624	**Other**	$ 0
Social Security	$ 1,419,624	**Other**	$ 0
		Total Levy	$ 77,919,649

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.
Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 62,557,290 dollars to be levied as a special tax for educational purposes; and
the sum of 9,228,957 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 2,788,547 dollars to be levied as a special tax for transportation purposes; and
the sum of 0 dollars to be levied as a special tax for a working cash fund; and
the sum of 1,519,624 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 1,419,624 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 405,607 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for ______________; and
the sum of 0 dollars to be levied as a special tax for ______________
on the taxable property of our school district for the year ________.

Signed this 19th day of December 20 22 . ______________________

(President)

____

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 1 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. ________, ______________ County, Illinois, on the equalized assessed value of all taxable property of said school district for the year ________, was filed in the office of the County Clerk of this County on ______________.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total levy, as provided in the original resolution(s), for said purposes for the year ________, is $ ____________.

____

(Signature of County Clerk)

______________________ ______________________

(Date) *(County)*

ISBE Form 50-02 (07-2022) CTL2022.xlsx

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for capital improvement purposes (which levy is in addition to that for building purposes) and such funds are to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

RESOLUTION LEVYING TAX FOR THE YEAR 2022

WHEREAS the Board of Education of Township High School District Number 204 (Lyons Township), Cook County, Illinois, has heretofore reviewed and determined the costs of maintaining and operating a school system in and for said District and which costs must be paid from the various funds of said School District; and

WHEREAS in accordance with the provisions of Chapter 122, Section 17-2 and Section 17-11 of **The School Code of Illinois,** as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Education purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Chapter 122, Section 17-2 and Section 17-11 of **The School Code of Illinois,** as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Operations and Maintenance purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Chapter 122, Section 17-2 and Section 17-11 of **The School Code of Illinois,** as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Transportation purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Chapter 108-1/2, Section 7-171 of **Illinois Revised Statutes,** as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Illinois Municipal Retirement purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with provision of Chapter 108-1/2, Section 21-110 and 21-110.1 of the **Illinois Revised Statutes,** as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Social Security purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Section 10-22.31b and Section 17-2.2a of **The School Code of Illinois,** as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Special Education purposes for the ensuing year and to take action in levying such special tax;

NOW THEREFORE, Be It and It Is Hereby Resolved by the Board of Education of Township High School District 204 (Lyons Township), Cook County, Illinois, that there be and there is hereby levied a special tax on the Equalized Assessed Valuation of all the taxable property in said Township High School District Number 204 (Lyons Township), Cook County, Illinois, for the year 2022 the following sums:

(1)	for education purposes,	$62,557,290	
(2)	for special education purposes,	$405,607	
			$62,962,897
(3)	for operations and maintenance purposes,		$9,228,957
(4)	for tort immunity purposes,		- 0 -
(5)	for transportation purposes,		$2,788,547
(6)	for Illinois Municipal Retirement purposes,	$1,519,624	
(7)	for Social Security purposes,	$1,419,624	
			$2,939,248
(8)	for working cash purposes,		- 0 -
(9)	for Life Safety purposes,		- 0 -
(10)	**Aggregate Total**		**$77,919,649**

That the sums set forth above shall be incorporated into the Certificate of Tax Levy for the year 2022, attached hereto.

That the administration is hereby authorized and directed to file the Certificate of Tax Levy and all support data and Certifications with the County Clerk of Cook County, Illinois.

APPROVED:

____
President of the Board

____
Date

ATTEST:

____
Secretary

____
Date

STATE OF ILLINOIS)
)
COUNTY OF COOK)

CERTIFICATION

I, THE UNDERSIGNED, DO HEREBY CERTIFY that I am the duly elected, qualified and acting Secretary of the Board of Education of Lyons Township High School District Number 204, Cook County, Illinois, and as such, am the keeper of the records and files of said Board.

I DO FURTHER CERTIFY that the foregoing is a full true, complete copy of a Resolution adopted by said Board of Education at a meeting duly called and held on the 19th day of December, 2022.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all newspaper, radio or television stations and other news media requesting such notice, that said meeting was called and held in strict compliance with the provision of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting.

IN WITNESS WHEREOF, I hereunto affix my official signature this 19th day of December 2022.

____
Secretary, Board of Education

certlths

Lyons Township

6 - Year Tax Levy History Plus Current Proposed

	A	B	C	D	E	F	G	H
1		Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022 (Est.)
2								
3	**EAV**	2,796,182,973	3,403,571,721	3,297,211,814	3,308,510,775	3,804,964,139	3,514,376,604	3,617,092,253
4	% Change	-	21.72%	-3.12%	0.34%	15.01%	-7.64%	2.92%
5								
6	**New Property**	28,328,493	38,172,347	25,024,186	35,996,952	41,802,552	7,773,528	50,000,000
7	% Change	-	34.75%	-34.44%	43.85%	16.13%	-81.40%	543.21%
8								
9	**Total Tax Rate**	2.359	2.001	2.125	2.181	1.962	2.159	2.232
10	% Change	-	-15.18%	6.20%	2.64%	-10.04%	10.04%	3.38%
11								
12	**CPI**	0.70	2.10	2.10	1.90	2.30	1.40	5.00
13	% Change	-	200.00%	0.00%	-9.52%	21.05%	-39.13%	257.14%
14								
15	**Advertised % Change (Capped Funds)**	2.58%	3.87%	3.77%	3.25%	3.59%	3.08%	6.47%
16								
17	**Advertised % Change (All Funds)**	3.17%	3.66%	3.56%	3.06%	3.40%	2.88%	6.28%
18								
19	**(Proposed) Capped Extension**	64,045,000	65,987,151	68,088,970	69,721,651	72,064,394	74,192,648	77,919,647
20								
21	**(Actual) Capped Extension**	63,529,274	65,617,456	67,526,884	69,568,053	71,978,504	73,183,375	77,919,647
22	% Change	-	3.29%	2.91%	3.02%	3.46%	1.67%	6.47%
23								
24	**(Proposed) Total Extension**	66,382,437	68,373,674	70,525,610	72,204,587	74,604,438	76,768,253	80,624,032
25	**(Actual) Total Extension**	65,960,208	68,099,440	70,060,990	72,150,307	74,620,150	75,862,004	80,624,032
26	% Change	-	3.24%	2.88%	2.98%	3.42%	1.66%	6.28%

CERTIFICATE OF COMPLIANCE

WITH THE TRUTH IN TAXATION LAW

I, Kari Dillon, the duly qualified and acting presiding officer of the Board of Education of Lyons Township High School District No. 204, Cook County, Illinois, do hereby certify that the 2022 tax levy of Lyons Township High School District No. 204, attached hereto, was adopted in full compliance with the provisions of Section 18-60 through 18-85 of the Illinois "Truth in Taxation Law."

IN WITNESS THEREOF, I have placed my official signature this 19th day of December, 2022.

____

Board President
Board of Education
Lyons Township High School District
No. 204, Cook County, Illinois

(SEAL)

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
Dr. Brian Waterman, Superintendent

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

I. A public hearing to approve a proposed property tax levy increase for Lyons Township High School District No. 204 for 2022 will be held on December 19, 2022 at 7:30 p.m., at the Lyons Township High School North Campus Board Room, 103-104.

   Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Brian Waterman, Superintendent, 100 S. Brainard Avenue, LaGrange, Illinois, 60525, 708-579-6451.

II. The corporate and special purpose property taxes extended or abated for 2021 were $73,183,375.

   The corporate and special purpose property taxes to be levied for 2022 are $77,919,647. This represents a 6.47% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2021 were $2,678,629. The estimated property taxes to be levied for debt service and public building commission leases for 2022 are $2,704,385. This represents a 1.0% increase compared to the previous year.

IV. The total property taxes extended or abated for 2021 were $76,726,246.

   The estimated total property taxes to be levied for 2022 are $80,624,032. This represents a 5.08% increase over the previous year.

Board of Education of Lyons Township High School District No. 204 in the County of Cook and State of Illinois
By: Michael Thomas
Secretary

Business Office:DSS
Board of Education meeting
December 19, 2022

	A	B	C	D	E	F	G	H	I	J	K
1	**Residential Property Taxes Paid to District 204**										
2	**2021 Actual to 2022 Estimated**										
3											
4	**Property #1**			**Property #2**			**Property #3**			**Property #4**	
5	**2021 Actual**			**2021 Actual**			**2021 Actual**			**2021 Actual**	
6	**2021 Market Value**	**1,167,530**		**2021 Market Value**	**776,225**		**2021 Market Value**	**470,700**		**2021 Market Value**	**182,360**
7	Assessed Value (10% of Market Value)	116,753		Assessed Value (10% of Market Value)	77,623		Assessed Value (10% of Market Value)	47,070		Assessed Value (10% of Market Value)	18,236
8	Multiplier	3.0027		Multiplier	3.0027		Multiplier	3.0027		Multiplier	3.0027
9	2021 EAV	350,574		2021 EAV	233,077		2021 EAV	141,337		2021 EAV	54,757
10											
11	2021 Total District 204 Tax Rate	0.02159		2021 Total District 204 Tax Rate	0.02159		2021 Total District 204 Tax Rate	0.02159		2021 Total District 204 Tax Rate	0.02159
12											
13	2021 Tax Before Exemptions	7,570		2021 Tax Before Exemptions	5,033		2021 Tax Before Exemptions	3,052		2021 Tax Before Exemptions	1,182
14											
15	Total Amount of Exemptions	216		Total Amount of Exemptions	216		Total Amount of Exemptions	216		Total Amount of Exemptions	216
16											
17	**2021 Final Tax Amount Paid to District 204**	**7,354**		**2021 Final Tax Amount Paid to District 204**	**4,817**		**2021 Final Tax Amount Paid to District 204**	**2,836**		**2021 Final Tax Amount Paid to District 204**	**966**
18											
19	**2022 Estimated**			**2022 Estimated**			**2022 Estimated**			**2022 Estimated**	
20	**Est. 2022 Market Value**	**1,185,043**		**Est. 2022 Market Value**	**787,868**		**Est. 2022 Market Value**	**477,761**		**Est. 2022 Market Value**	**185,095**
21	Assessed Value (10% of Market Value)	118,504		Assessed Value (10% of Market Value)	78,787		Assessed Value (10% of Market Value)	47,776		Assessed Value (10% of Market Value)	18,510
22	Est. Multiplier	3.0027		Est. Multiplier	3.0027		Est. Multiplier	3.0027		Est. Multiplier	3.0027
23	Est. 2022 EAV	355,833		Est. 2022 EAV	236,573		Est. 2022 EAV	143,457		Est. 2022 EAV	55,579
24											
25	Est. 2022 Total District 204 Tax Rate	0.02232		Est. 2022 Total District 204 Tax Rate	0.02232		Est. 2022 Total District 204 Tax Rate	0.02232		Est. 2022 Total District 204 Tax Rate	0.02232
26											
27	Est. 2022 Tax Before Exemptions	7,942		Est. 2022 Tax Before Exemptions	5,280		Est. 2022 Tax Before Exemptions	3,202		Est. 2022 Tax Before Exemptions	1,241
28											
29	Est. Total Amount of Exemptions	223		Est. Total Amount of Exemptions	223		Est. Total Amount of Exemptions	223		Est. Total Amount of Exemptions	223
30											
31	**Est. 2022 Final Tax Amount Paid to District 204**	**7,719**		**Est. 2022 Final Tax Amount Paid to District 204**	**5,057**		**Est. 2022 Final Tax Amount Paid to District 204**	**2,979**		**Est. 2022 Final Tax Amount Paid to District 204**	**1,017**
32											
33	**Difference-Tax Year 2021 to Tax Year 2022**	**365**		**Difference-Tax Year 2021 to Tax Year 2022**	**240**		**Difference-Tax Year 2021 to Tax Year 2022**	**143**		**Difference-Tax Year 2021 to Tax Year 2022**	**51**

AGENCY 04-2060-000 LYONS TOWNSHIP HIGH SCHOOL 204

			2021 EAV
PRIOR YEAR COOK COUNTY EAV	3,804,964,139	COOK COUNTY	3,514,376,604
CURR NEW PROP, ANNX., REC. TIF VAL, EXP. INCENTIVES MINUS DISCONNECT PROP	7,773,528	DUPAGE	
		LAKE	
TOTAL	3,812,737,667	WILL	
		KANE	
		MCHENRY	
		DEKALB	
		GRUNDY	
		KANKAKEE	
		KENDALL	
		LA SALLE	
		LIVINGSTON	
AGENCY OVERALL EAV	3,514,376,604	TOTAL	3,514,376,604

PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION

2020 AGGREGATE EXTENSION X 1.0140		2021 EAV MINUS NEW PROP, ANNX., REC TIF VAL, EXP. INCENTIVES PLUS DISCONNECTIONS		LIMITING RATE
73,020,930	/	3,506,603,076	=	2.083

FUND	DESCRIPTION OF FUND	LEVY AMOUNT / LOSS AMOUNT	LOSS %	TOTAL LEVY	TAX RATE CEILING	MAXIMUM ALLOWABLE LEVY	PRELIMINARY TAX RATE	PTELL REDUCED LEVY SEE BELOW	100.00% OF BURDEN IN COOK COUNTY	FINAL TAX RATE
008	I.M.R.F.	1,473,968 44,219	3	1,518,187	0.0000	1,518,187	0.0432	1,454,951*	1,454,951	0.0414
016	SOCIAL SECURITY	1,270,662 38,120	3	1,308,782	0.0000	1,308,782	0.0372	1,251,118*	1,251,118	0.0356
019	LIABILITY INSURANCE	0 0	3	0	0.0000	0	0.0000		0	0.0000
051	TRANSPORTATION	2,592,151 77,765	3	2,669,916	0.0000	2,669,916	0.0760	2,558,466*	2,558,466	0.0728
052	EDUCATION	59,503,793 1,785,114	3	61,288,907	0.0000	61,288,907	1.7439	58,693,603*	58,693,603	1.6701
053	BUILDING	8,945,462 268,364	3	9,213,826	0.5500	9,213,826	0.2622	8,824,599*	8,824,599	0.2511
054	BUILDING BONDS (BONDS & INT. SCHOOL)	0 0		0	0.0000	0	0.0000		0	0.0000
055	WORKING CASH FUNDS	0 0		0	0.0500	0	0.0000		0	0.0000
056	LIFE SAFETY	0 0		0	0.1000	0	0.0000		0	0.0000
058	SPECIAL EDUCATION	406,612 12,198	3	418,810	0.4000	418,810	0.0119	400,638*	400,638	0.0114
182	LIFE SAFETY BOND	0 0		0	0.0000	0	0.0000		0	0.0000
261	DEFICIENCY IN TAX LEVY	0 0	3	0	0.0000	0	0.0000		0	0.0000
400	LIMITED BONDS	2,575,605 103,024	4	2,678,629	0.0000	2,678,629	0.0762		2,678,629	0.0762
402	LIFE SAFETY LIMITED BONDS	0 0	4	0	0.0000	0	0.0000		0	0.0000
408	LEVY ADJUSTMENT PA 102-0519	864,242 0		864,242	0.0000	864,242	0.0246		864,242	0.0246

CLRTM539-A OFFICE OF THE COUNTY CLERK

DATE 11/03/22 TAX YEAR 2021 ***DRAFT*** AGENCY TAX RATE REPORT ***DRAFT***

2021 EAV

PRIOR YEAR COOK COUNTY EAV	3,804,964,139	COOK COUNTY	3,514,376,604
CURR NEW PROP, ANNX., REC. TIF VAL,		DUPAGE	
EXP. INCENTIVES MINUS DISCONNECT PROP	7,773,528	LAKE	
TOTAL	3,812,737,667	WILL	
		KANE	
		MCHENRY	
		DEKALB	
		GRUNDY	
		KANKAKEE	
		KENDALL	
		LA SALLE	
		LIVINGSTON	
AGENCY OVERALL EAV	3,514,376,604	TOTAL	3,514,376,604

AGENCY 04-2060-000 LYONS TOWNSHIP HIGH SCHOOL 204

PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION

2020 AGGREGATE EXTENSION X 1.0140		2021 EAV MINUS NEW PROP, ANNX., REC TIF VAL, EXP. INCENTIVES PLUS DISCONNECTIONS		LIMITING RATE
73,020,930	/	3,506,603,076	=	2.083

FUND	DESCRIPTION OF FUND	LEVY AMOUNT LOSS LOSS AMOUNT %	TOTAL LEVY	TAX RATE CEILING	MAXIMUM ALLOWABLE LEVY	PRELIMINARY TAX RATE	PTELL REDUCED LEVY SEE BELOW	100.00% OF BURDEN IN COOK COUNTY	FINAL TAX RATE
TOTAL CAP FUNDS	**DRAFT**		76,418,428		76,418,428	2.175	73,183,375	73,183,375	2.083
TOTAL NON CAP FUNDS	**DRAFT**		3,542,871		3,542,871	0.1008		3,542,871	0.1008
AGENCY GRAND TOTAL	**DRAFT**		79,961,299		79,961,299	2.276	73,183,375	76,726,246	2.184

*CLERK'S REDUCTION FACTOR 95.7701%

2021 NON CAP EXTENSION TOTAL **DRAFT** 3,542,491.62 2021 EXT GRAND TOTAL **DRAFT** 76,753,985.03

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES   100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6474 · Email: bstachacz@lths.net · Website: www.lths.net

Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education

From: Brian Stachacz

Date: 11/29/2022

Re: 2022 Supplemental Tax Levy for Bond & Interest Payments

Information: Prior to 2009, school districts were not allowed to increase the tax levy in the Bond & Interest Fund. The amount of the annual levy in that fund was the same amount as the last year prior to the implementation of the Property Tax Extension Limitation Law and it could not be increased. In 2009 however, the Local Government Debt Reform Act of the State of Illinois allowed taxing bodies the ability to increase the tax levy in the Bond & Interest Fund by the lesser of 5% or the Consumer Price Index in December of the prior year. In December of 2021, the CPI was 7% but since we are capped at a 5% increase, District 204 can increase last year's tax levy in the Bond & Interest Fund by 5.0%.

The District's Bond & Interest levy for Tax Year 2021 was $2,575,605. The 5.0% increase allows for an additional $128,780 to be added to the levy for Tax Year 2022, bringing the total proposed 2022 levy in the Bond & Interest Fund to $2,704,385.

When the District sold bonds in December of 2013 and January of 2014, the debt payment schedule assumed that a CPI increase would be added to the levy every year until the bonds were paid in full in the year 2022.

A copy of the resolution, necessary to increase the Bond & Interest Levy as discussed, is attached for your review. It is required to be a separate resolution from that of the general tax levy and will appear on the December 2022 Board meeting agenda as a separate item as well.

Recommendation: The Board of Education approve the resolution authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

MINUTES of a regular public meeting of the Board of Education of Township High School District Number 204, Cook County, Illinois, held in Room 103 of the North Campus, 100 South Brainard Avenue, LaGrange, Illinois, in said School District at 7:30 o'clock P.M., on the 19th day of December, 2022.

*   *   *

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, Kari Dillon, the President, and the following members were physically present at said location: ____

____

____

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference: ________________________________

____

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever: ____

____

The President announced that in view of the current financial condition of the District, the Board of Education would consider the adoption of a resolution authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of the District.

Whereupon Member ____________________ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

*   *   *

WHEREAS, Township High School District Number 204, Cook County, Illinois (the *"District"*), is a duly organized School District operating under the provisions of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the *"School Code"*); and

WHEREAS, the District has heretofore issued and has outstanding its General Obligation Limited School Bonds, Series 2013 (the *"Bonds"*); and

WHEREAS, the Bonds were issued as limited bonds pursuant to and in accordance with the provisions of Section 15.01 of the Local Government Debt Reform Act of the State of Illinois, as amended (the *"Debt Reform Act"*); and

WHEREAS, pursuant to a resolution adopted by the Board of Education of the District (the *"Board"*) on the 28th day of October, 2013, as supplemented by a Notification of Sale for the Bonds, dated the 5th day of November, 2013, and as further supplemented by resolutions adopted by the Board on the 21st day of December, 2015, the 19th day of December, 2016, the 18th day of December, 2017, the 17th day of December, 2018, the 16th day of December, 2019, the 14th day of December, 2020, and the 20th day of December, 2021 (together, the *"Bond Resolution"*), and in accordance with the provisions of the School Code and the Debt Reform Act, the District has heretofore levied taxes upon all of the taxable property within the District to pay the principal of and interest on the Bonds as set forth in Column (B) of the schedule attached hereto as *Exhibit A*; and

WHEREAS, the Bond Resolution has been filed with the County Clerk of the County of Cook, Illinois (the *"County Clerk"*); and

WHEREAS, pursuant to the Bond Resolution, the District directed the County Clerk to extend the taxes levied in the Bond Resolution to pay principal of and interest on the Bonds in accordance with the terms of the Bond Resolution; and

WHEREAS, although the obligation of the District to pay the Bonds is a general obligation under the School Code and all taxable property in the District is subject to the levy of taxes to pay the Bonds without limitation as to rate, the amount of said taxes that will be extended to pay the Bonds is limited by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the *"Tax Extension Limitation Law"*); and

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the *"Base"*), which is an amount equal to that portion of the extension of the District for the 1994 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2022 is equal to $2,704,384.89 (the *"2022 Base"*); and

WHEREAS, the principal of and interest due on the Bonds is set forth in Column (A) of *Exhibit A* and in certain levy years exceeds the taxes levied in the Bond Resolution; and

WHEREAS, in accordance with the School Code, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the 2022 Base or the amount of the principal of and interest due on the Bonds payable from the taxes levied for each such levy year (including principal of and interest due on the Bonds in excess of the taxes levied in prior years), whichever is less; and

WHEREAS, the Board has heretofore determined and does hereby determine that it is necessary and in the best interests of the District that the District adopt a supplemental tax levy to pay the principal of and interest on the Bonds as further described herein:

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Education of Township High School District Number 204, Cook County, Illinois, as follows:

Section 1. The preambles to this Resolution are hereby found and determined to be true, correct and complete and are hereby incorporated into this Resolution by this reference.

Section 2. The District does hereby levy for the year 2022, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levies shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Resolution. A schedule showing the aggregate of the taxes levied in the Bond Resolution and the taxes levied in this Resolution is set forth in Column (D) of *Exhibit A*.

Section 3. Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk, and it shall be the duty of the County Clerk to in and for the year 2022, ascertain the rate necessary to produce the tax as set forth in Column (D) of *Exhibit A,* and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amount aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund heretofore created and designated as the "School Bond and Interest Fund," which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds; and a certified copy of this Resolution shall also be filed with the School Treasurer who receives the taxes of the District.

Section 4. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 5. All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted December 19, 2022.

____
President, Board of Education

____
Secretary, Board of Education

EXHIBIT A

SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED

YEAR OF LEVY	(A) DEBT SERVICE ON THE 2013 BONDS	(B) TAXES LEVIED IN 2013, 2014, 2015 2016, 2017, 2018, 2019, 2020 AND 2021	(C) 2022 SUPPLEMENTAL TAX LEVY FOR 2013 BONDS	(D) TOTAL TAXES TO BE EXTENDED TO PRODUCE
2021	$2,647,585.00	$2,575,604.66	$0.00	$2,575,604.66
***	***	***	***	***
2022	2,701,347.50	2,575,604.66	128,780.00	2,704,384.66

Member ________________________ moved and Member ________________________ seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE:______________________

____

____

The following members voted NAY:____

Whereupon the President declared the motion carried and said resolution adopted, and in open meeting approved and signed said resolution and directed the Secretary to record the same in full in the records of the Board of Education of Township High School District Number 204, Cook County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

____
Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF MINUTES AND RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Township High School District Number 204, Cook County, Illinois (the *"Board"*), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 19th day of December, 2022, insofar as same relates to the adoption of a resolution entitled:

> RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 19th day of December, 2022.

____

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois, and as such official I do further certify that on the ____ day of December, 2022, there was filed in my office a duly certified copy of a resolution entitled:

> RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

duly adopted by the Board of Education of Township High School District Number 204, Cook County, Illinois, on the 19th day of December, 2022, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of December, 2022.

____
County Clerk

[SEAL]

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of Township High School District Number 204, Cook County, Illinois (the *"District"*), and as such official I do further certify that on the 19th day of December, 2022, there was filed in my office a duly certified copy of a resolution entitled:

> RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

duly adopted by the Board of Education of the District on the 19th day of December, 2022, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 19th day of December, 2022.

____
School Treasurer

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6474 · Email: bstachacz@lths.net · Website: www.lths.net

Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education

From: Brian Stachacz

Date: 11/30/2022

Re: Fiscal Year 2022 Audited Financial Statements

Independent Auditor Fiscal Year 2021-2022 Audit Presentation – The Financial Statements and Audit from Fiscal Year 2021-2022 will be presented and discussed during the meeting on December 6th. A representative from the independent auditing firm of Eder, Casella & Co. will be present during the meeting to discuss the audit and financial statements. It is worth noting that the auditors did not identify any significant findings as a result of this audit. It is also worth noting that the District's cumulative fund balance in the Operating Funds (Education Fund, Operations & Maintenance Fund, Transportation Fund, IMR/Social Security Fund and Working Cash Fund) increased by roughly $4.9 million. The majority of the surplus is directly related to revenue for the year developing favorably due to a large increase in the Corporate Personal Property Replacement Taxes.

Included with this packet are the following items:

- June 30, 2022 Audited Financial Statements.
- District Summary of FY22 Budgeted to Actual Revenues and Expenditures.
- District Summary of FY22 Actual Revenue and Expense by Fund.

We will discuss this information in more detail during the meeting. Should you have any questions regarding this information, please do not hesitate to contact me.

Recommendation: The Board of Education accept the FY22 Annual Audit and Financial Statements as presented.

Eder, Casella & Co.
815.344.1300
www.edercasella.com

I (we) have reviewed the attached draft copy.
I (we) find it to be correct and take responsibility for the report.
Please issue the final report.
Sign_______________________________________
Date_______________________________________

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
LA GRANGE, STATE OF ILLINOIS

ANNUAL FINANCIAL REPORT

JUNE 30, 2022

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Lyons Township High School District No. 204
La Grange, Illinois

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Lyons Township High School District No. 204

as of and for the year ended June 30, 2022, 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 present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lyons Township High School District No. 204 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.

Change in Accounting Principle

As described in Note 15 to the financial statements, the District implemented GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

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 one year after the date that the financial statements are issued.

Auditor's 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 auditor's 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 risk 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 Lyons Township High School District No. 204'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 Lyons Township High School District No. 204'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 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information as listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the basic financial statements 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 and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated December xx, 2022 on our consideration of Lyons Township High School District No. 204'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 Lyons Township High School District No. 204's internal control over financial reporting and compliance.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December xx, 2022

Eder, Casella & Co.
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Lyons Township High School District No. 204
La Grange, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Lyons Township High School District No. 204

as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Lyons Township High School District No. 204's basic financial statements, and have issued our report thereon dated December xx, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lyons Township High School District No. 204's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lyons Township High School District No. 204's internal control. Accordingly, we do not express an opinion on the effectiveness of Lyons Township High School District No. 204's internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lyons Township High School District No. 204's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December xx, 2022

REQUIRED SUPPLEMENTARY INFORMATION

The Management's Discussion and Analysis of Lyons Township High School District No. 204's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2022. 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.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the 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 and deferred outflows of resources, less its liabilities and deferred inflows of resources, with the difference 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 District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the 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 (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). Governmental activities include instruction, support services, operations and maintenance, student transportation, food services, and certain other activities and expenses such as payments to other districts and governmental units, and interest and fees.

The government-wide financial statements can be found on the pages listed in the table of contents.

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 can be divided into two categories: governmental funds and fiduciary funds (the District maintains no proprietary funds).

Governmental 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 government'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 District'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 five 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, Operations and Maintenance, Debt Services, Transportation, and Illinois Municipal Retirement/Social Security Funds, 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 statement, which is required supplementary information, has been provided for the General Fund and each major special revenue fund to demonstrate compliance with this budget.

The basic fund financial statements and the required supplementary information can be found on the pages listed in the table of contents.

Fiduciary Funds - Fiduciary funds are used to account for assets held for others. Fiduciary funds are not reflected in the government-wide financial statements because the assets of these funds are not available to support the District's operations.

The basic fiduciary financial statements can be found on the pages listed in the table of contents.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on the pages listed in the table of contents.

Other Information - In addition to the basic financial statements, accompanying notes and required supplementary information, this report also presents certain supplementary information concerning the District's progress in meeting its obligation to provide fully adequate educational services and extracurricular activities to all of its students.

Supplemental financial information can be found on the pages listed in the table of contents.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $43,713,307 at the close of the most recent fiscal year**.**

The following table presents a summary of the District's net position for the years ended June 30, 2022 and 2021:

Lyons Township High School District No. 204's Net Position

		Governmental Activities		
		2022		-
Assets				
Current and Other Assets	$	99,209,522	$	89,070,108
Capital Assets		59,593,397		56,847,716
Net Pension Asset - IMRF		354,544		-
Total Assets	$	159,157,463	$	145,917,824
Deferred Outflows of Resources				
Pension Expense - IMRF	$	1,016,832	$	898,704
Pension Expense - TRS		324,841		566,978
OPEB Expense - IMRF/TRS		1,534,180		1,463,536
OPEB Expense - THIS		653,162		891,067
Total Deferred Outflows of Resources	$	3,529,015	$	3,820,285
Liabilities				
Net Pension Liability - IMRF	$	-	$	6,039,687
Net Pension Liability - TRS		3,343,026		3,885,936
Net OPEB Liability - IMRF/TRS		7,851,135		8,815,453
Net OPEB Liability - THIS		32,655,899		40,035,848
Long-Term Liabilities Outstanding		5,320,836		7,731,194
Other Liabilities		5,928,016		1,633,543
Total Liabilities	$	55,098,912	$	68,141,661
Deferred Inflows of Resources				
Property Taxes - Subsequent Year	$	36,728,083	$	36,103,237
Unavailable Revenue - Grants		49,999		61,886
Unearned Revenue		779,706		696,640
Pension Revenue - IMRF		8,659,454		6,026,457
Pension Revenue - TRS		711,724		557,079
OPEB Revenue - IMRF/TRS		1,662,768		331,723
OPEB Revenue - THIS		15,282,525		8,949,025
Total Deferred Inflows of Resources	$	63,874,259	$	52,726,047
Net Position				
Net Investment in Capital Assets	$	54,497,353	$	49,362,137
Restricted		9,004,240		13,300,285
Unrestricted		(19,788,286)		(33,792,021)
Total Net Position	$	43,713,307	$	28,870,401

The net investment in capital assets represents assets such as land, buildings, and equipment, less any related debt used to acquire those assets that is still outstanding. The District uses its assets to provide educational services and extracurricular activities for the students of the local community. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the District has a negative unrestricted net position, but is able to report positive balances in the other two categories of net position. The District's net position increased by $14,842,906 during the current fiscal year.

Governmental Activities. Governmental activities increased the District's net position by $14,842,906. Key elements of this increase are as follows:

Lyon's Township High School District No. 204's Change in Net Position

	Governmental Activities	
	2022	1/0/1900
Revenues		
Program Revenues		
Charges for Services	$ 4,848,882	$ 2,303,602
Operating Grants and Contributions	23,601,341	36,043,255
Capital Grants and Contributions	50,000	-
General Revenues		
Property Taxes	74,459,842	71,286,127
Other Taxes	10,666,870	4,933,348
Grants and Contributions not Restricted to Specific Activities	2,795,963	2,791,533
Unrestricted Investment Earnings	(23,838)	787,111
Miscellaneous	69,690	159,879
Total Revenues	$ 116,468,750	$ 118,304,855
Expenses		
Instruction	$ 66,578,790	$ 77,618,305
Support Services	30,926,210	27,686,366
Community Services	781,219	74,504
Payments to Other Districts and Governmental Units	2,446,954	2,716,872
Interest and Fees on Long-Term Debt	180,912	229,410
Depreciation - Unallocated	711,759	728,083
Total Expenses	$ 101,625,844	$ 109,053,540
Change in Net Position	$ 14,842,906	$ 9,251,315
Net Position - Beginning	28,870,401	17,957,231
Net Position Adjustment	-	1,661,855
Net Position - Ending	$ 43,713,307	$ 28,870,401

- The District's total revenue decreased $1,836,105 (1.6%) compared to the prior year when including state retirement contributions. The most significant factors of this decrease are in investment earnings and miscellaneous revenues.
- Overall expenses decreased $7,427,696 (6.8%) compared to the prior year when including state retirement contributions. The most significant factor of this decrease is in state retirement contribution expenses recorded in Instruction.
- The state retirement contributions are not direct revenues or direct expenses to the District. Those contributions are made directly by the State of Illinois to the Teachers' Retirement System of the State of Illinois. The total decrease to operating revenue, not including the state retirement contributions, when compared to the prior year is $10,475,615 (12.2%). The total decrease to operating expenditures, not including the state retirement contributions, when compared to the prior year is $4,884,024 (6.41%).

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of June 30, 2022, the District's five governmental funds reported combined ending fund balances of $55,731,204, an increase of $5,146,425 in comparison with the prior year. The increase is primarily due to higher revenues than expenditures.

The General Fund is the chief operating fund of the District. At June 30, 2022, unassigned fund balance was $36,838,643. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 41.3% of total General Fund expenditures. The General Fund's fund balance increased $3,513,802 in comparison with the prior year. The increase is mainly due to an increase in property tax revenue and payments in lieu of taxes.

The Operations and Maintenance Fund's fund balance increased $898,798 in comparison with the prior year. This increase is primarily due to an increase of payments in lieu of taxes.

The Debt Services Fund's fund balance increased $87,194 in comparison with the prior year. This increase is mainly due to an increase of property tax revenue.

The Transportation Fund's fund balance increased $577,012 in comparison with the prior year. This increase is mainly due to an increase of payments in lieu of taxes.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased $69,619 in comparison with the prior year. This increase is due to an increase of payments in lieu of taxes.

General Fund Budgetary Highlights

Significant differences between actual revenues and expenditures are summarized as follows:

- The difference between budgeted revenues and actual revenues was $22,781,325 (favorable) when including the state retirement contributions. The most significant factor in the difference was state retirement contributions to the District's retirement plan.
- The difference between budgeted revenues and actual revenues when excluding the state retirement contributions is $2,205,667 (favorable).
- The difference between budgeted expenditures and actual expenditures was $19,194,725 (unfavorable) when including the state retirement contributions. The most significant factor in the difference was more than budgeted expenditures from state retirement contributions to the District's retirement plan.
- The difference between budgeted expenditures and actual expenditures when excluding the state retirement contributions is $1,380,933 (favorable).

Capital Asset and Debt Administration

Capital Assets. At June 30, 2022 the District had invested $59,593,397 (net of depreciation) in a broad range of capital assets, including land, construction in progress, buildings and building improvements, land improvements, and equipment. Total depreciation expense for the year was $3,190,314.

Lyons Township High School District No. 204
Capital Assets (net of depreciation)

	Governmental Activities	
	2022	2021
Land	$ 1,130,500	$ 1,130,500
Construction in Progress	5,456,904	-
Buildings, property, and equipment, net	53,005,993	55,717,216
Total	$ 59,593,397	$ 56,847,716

The School Board and District Administration manage the extent of the year-to-year summer facilities improvement projects based upon financial affordability, and as a primary means of mitigating any risk of running an operating deficit. Occasionally, the Board of Education will choose to spend fund balance reserves on capital projects. In recent years, capital outlay expenditures have fluctuated with external and internal economic conditions. For purposes of long-term financial planning and ensuring balanced budgets each fiscal year, the Board of Education has anticipated being able to increase or decrease appropriations for facilities improvements after reaching a high level of confidence that projected revenues are sufficient to cover all anticipated expenditures.

During the summer of 2022 the District completed multiple building renovation projects. Those projects included the addition of air-conditioning to the B-Wing and C-Wing at South Campus, the replacement of a parking lot at South Campus, the replacement of a select number of windows at the North Campus Field House, fire alarm upgrades in the North Campus main building, a water-proofing project and select flooring replacements in both campuses. Additionally, the North Campus main electrical feed equipment was replaced. One project that was scheduled to be completed was delayed until the summer of 2023 due to a delay in the delivery of the HVAC equipment. That project is the replacement of the air-handling units in the North Campus Field House.

Currently, the Board of Education has approved the following projects for the summer of 2023. The addition of air-conditioning in the South Campus J-Wing, the replacement of several air-handling units that serve the North Campus Library and the LTTV classroom/studio and a partial roof replacement project at the North Campus main building. Due to potential delays in delivery of equipment, the aforementioned HVAC projects may not be completed until the late spring/early summer of 2024.

For more detail on the District's capital assets, see Note 3 in the Notes to the Financial Statements.

Long-Term Debt. At June 30, 2022 the District had $5,070,000 in long-term debt.

Lyons Township High School District No. 204
Outstanding Debt

	Governmental Activities	
	2022	2021
General Obligation Bonds	$ 5,070,000	$ 7,420,000
Total	$ 5,070,000	$ 7,420,000

The Board of Education currently has lawful authority to access a Debt Service Extension Base of $2,500,000 annually to repay non-referendum long-term debt. For current debt, the District is utilizing a potential increase to the Debt Service Extension Base that allows for an annual increase by a percentage equal to the Consumer Price Index in December of the prior year. This amount is added to the prior year tax levy for Debt Service.

When the District issued bonds in 2003, the bond rating requested of Standard & Poors was for a "AAA" rating; and the bond rating assigned by S&P was "AA+". The most recent rating prior to 2003 was a Moody's rating of "A1", equivalent to the Standard & Poors "A+" rating. By going through a process of meeting with representatives from Standard & Poors and highlighting the strengths of Lyons Township High School, the rating improved by three levels, "A+" to "AA-" to "AA" to "AA+". Improving the District's bond rating saved a minimum of $150,000 in interest expense over the life of the bond issues, based on comparisons with bond issues rated at the lower "A+" rating during the same time period.

On June 1, 2010, Standard & Poors upgraded the District to the highest possible rating of "AAA", subsequent to completing its annual surveillance reviews. In August 2013, Standard & Poors affirmed the AAA rating for LTHS. In November, as the District prepared to issue bonds in December 2013, and January, 2014, Standard & Poors again affirmed its AAA rating for LTHS. The District has no plans to issue debt based on approval by voters in a referendum, and no plans to issue any other forms of long or short-term debt for the near future.

Additional information on the District's long-term debt can be found in Note 4 of this report and additional information on the District's debt limitation can be found in Note 14 of this report.

Factors Bearing on the District's Future

Lyons Township High School has historically been in excellent financial condition, based on strong accumulated fund balances and balanced budgets. A large majority of students, mostly college-bound and high-achieving, benefit from excellent educational programs and outstanding, dedicated faculty members. There are no major deficiencies in the school system indicating any risk that the District might need a tax rate increase in order to sustain its tradition of excellence. For the LTHS community, the current state of the District supports confidence in a strong future.

- The Property Tax Extension Limitation Law (Tax Cap) is effective in Suburban Cook County and throughout the Collar Counties surrounding Chicago. This law defines and maintains a limit on the rate of increase for property tax revenues, based upon the National Consumer Price Index. In recent years, LTHS has benefitted from strong local economic growth. Growth in New Property is included in the Tax Cap formula so that the District may obtain additional revenues to educate additional students. It also allows the District to benefit from newly-taxed commercial-industrial developments, or newly-constructed or renovated homes. Over the past several years, the amount of wealth within the District related to new growth (New Property) has increased and is currently remaining at that increased level.
- In 2017, the General Assembly and Governor signed into legislation a new school funding formula for public schools. The new formula attempts to direct "new money" to the school districts that need it based on specific student populations. As part of the new formula, all districts were placed in one of four categories. The highest category of need is "Tier 1" and the lowest is "Tier 4." Lyons Township High school, based on the state funding formula, is considered a "Tier 4" district. "Tier 4" districts will be "held-harmless" meaning that they will continue to receive the same amount of funding as was allocated in FY17 for all future years, but districts in the "Tier 4" category will receive only .1% of any new money added to education by the State of Illinois in future years. Ultimately, Lyons Township High school will see very little, if any, funding increases from the state in future years under the formula.
- The General Assembly of the State of Illinois has also discussed the potential of shifting current and future TRS (Teacher's Retirement System of The State of Illinois) pension costs, paid now by the State of Illinois, to the local school districts. Again, this is not yet law but we are also monitoring this closely. Initial estimates suggest that this new cost to the school districts could be as much as 6% of total pensionable earnings and could be phased in over the course of several years. If enacted, both this legislation along with a re-distribution of state sources of funding could create more of a challenging financial environment for the district.
- Personal Property Replacement taxes increased dramatically again during FY22. In FY21, the District received $4.8 million from this revenue source. In FY22, total receipts were $10.7 million. This was a welcome increase during current economic times. Unfortunately, the District has no way of knowing what this revenue will be during the fiscal year. The Department of Revenue for the State of Illinois provides an annual estimate, but that estimate may or may not be accurate. This is a substantial source of revenue for the district, but it is also subject to volatility in the economy. Prior to the last two years, the District received an average of $3.3 - $3.5 million from this source annually.
- Interest earnings on investments were down from the prior year as expected. Naturally, the district relies on these earnings as a source of income to be used to fund educational programs. For FY22, we were anticipating a substantial decrease in interest earnings, as the District began to re-establish its investment portfolio due to leaving the jurisdiction of the Lyons Township School Treasurer's Office. Through June of 2021, that office was fully responsible for the investment of the District's funds. (The District was able to leave that office at the conclusion of a lengthy lawsuit that was filed back in 2013 and was finally settled in June of 2021. The District was also successful on nearly every claim in this lawsuit.) The investment market for most of FY22 was yielding short-term rates that were slightly above 0%. This, along with the re-establishing of a long-term investment portfolio, decreased the District's interest earnings to roughly $58,000 for FY22. During FY23, we are anticipating a much larger investment return with interest rates on the rise and an established investment portfolio.

- During FY22 a new collective bargaining agreement was successfully negotiated with the District's Building & Grounds staff. During FY23, the District will be negotiating a new collective bargaining agreement with the certified staff. In prior contracts, the district has made responsible choices on salary and benefit cost items, and it is anticipated that the same will occur in the new contract. Fair contracts for the Staff and District are vital to the continued financial health of the District.
- While there are several factors such as state funding and the economy that pose potential challenges for funding in future years, one item that has remained a consistent strength of the District is the community that surrounds Lyons Township High School. The community is made up of thriving commercial, industrial and residential properties that are committed to supporting a strong educational program. Property taxes alone support roughly 85.0% of the current total annual budget. Combining strong economic development for local businesses that has been realized in recent years and the fact that LTHS serves an area where homes are likely to maintain comparatively high values, the outlook for the financial future of LTHS remains very positive.

LTHS remains among the highest quality school districts, which are financially capable of offering students the opportunity to enroll in seven classes during the school day. The District has traditionally provided a genuinely comprehensive curriculum. Beyond the school day, students are able to participate in an extensive variety of co-curricular activities. The District's motto 'Vita Plena' means 'the full life'. The foreseeable economic prospects indicate a strong capability for LTHS to continue building upon its proud 133-year tradition of excellence.

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 at Lyons Township High School, 100 South Brainard, LaGrange, Illinois 60525, or at (708) 579-6464.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	$ 18,728,982
Investments, at Fair Value	38,954,846
Property Taxes Receivable, net of allowance of $383,631	37,972,706
Due from Other Governments, net of allowance of $0	1,907,996
Other Accounts Receivable, net of allowance of $0	29
Inventory, at cost	1,644,963
Capital Assets (Note 4):	
Land	1,130,500
Construction in Progress	5,456,904
Depreciable Buildings, Property, and Equipment, net of depreciation	53,005,993
Net Pension Asset - IMRF	354,544
Total Assets	$ 159,157,463
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense - IMRF	$ 1,016,832
Pension Expense - TRS	324,841
OPEB Expense - IMRF/TRS	1,534,180
OPEB Expense - THIS	653,162
Total Deferred Outflows of Resources	$ 3,529,015
LIABILITIES	
Accounts Payable and Accrued Expenses	$ 3,879,831
Payroll Liabilities	225,206
Payable to Other Governments	533,508
Other Liabilities	1,289,471
Noncurrent Liabilities	
Due Within One Year	2,689,792
Due in More Than One Year	2,631,044
Net Pension Liability - TRS	3,343,026
Other Post Employment Benefits Liability - THIS	32,655,899
Other Post Employment Benefits Liability - IMRF/TRS	7,851,135
Total Liabilities	$ 55,098,912
DEFERRED INFLOWS OF RESOURCES	
Property Taxes - Subsequent Year	$ 36,728,083
Unavailable Revenues - Grants	49,999
Unearned Revenue	779,706
Pension Revenue - IMRF	8,659,454
Pension Revenue - TRS	711,724
OPEB Revenue - IMRF/TRS	1,662,768
OPEB Revenue - THIS	15,282,525
Total Deferred Inflows of Resources	$ 63,874,259
NET POSITION	
Net Investment in Capital Assets	$ 54,497,353
Restricted for:	
Student Activity Funds	1,821,973
Operations and Maintenance	2,986,120
Debt Service	1,446,554
Transportation	2,749,593
Unrestricted/(Deficit)	(19,788,286)
Total Net Position	$ 43,713,307

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs					
Governmental Activities					
Instruction					
Regular Programs	$ 31,976,704	$ 1,145,831	$ 635,228	$ -	$ (30,195,645)
Special Education Programs	8,373,466	-	982,819	-	(7,390,647)
Other Instructional Programs	3,928,101	759,355	183,620	-	(2,985,126)
Student Activity Fund	1,724,861	1,888,251	-	-	163,390
State Retirement Contributions	20,575,658	-	20,575,658	-	-
Support Services					
Pupil	6,418,585	-	49,043	-	(6,369,542)
Instructional Staff	3,580,265	-	-	-	(3,580,265)
General Administration	864,752	-	-	-	(864,752)
School Administration	3,933,032	-	-	-	(3,933,032)
Business	790,098	-	-	-	(790,098)
Operations and Maintenance	8,726,416	142,042	-	50,000	(8,534,374)
Transportation	3,063,035	-	702,873	-	(2,360,162)
Food Services	1,037,746	913,403	9,760	-	(114,583)
Internal Services	879,263	-	-	-	(879,263)
Central	1,145,728	-	-	-	(1,145,728)
Other Support Services	487,290	-	-	-	(487,290)
Community Services	781,219	-	-	-	(781,219)
Debt Services					
Interest and Fees on Long-Term Debt	180,912	-	-	-	(180,912)
Intergovernmental Payments					
Payments to Other Districts and Governmental Units	2,446,954	-	462,340	-	(1,984,614)
Depreciation - Unallocated (Excludes Direct Depreciation)	711,759	-	-	-	(711,759)
Total Governmental Activities	$ 101,625,844	$ 4,848,882	$ 23,601,341	$ 50,000	$ (73,125,621)
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					$ 71,808,671
Property Taxes, Levied for Debt Service					2,651,171
Personal Property Replacement Taxes					10,666,870
Grants and Contributions not Restricted to Specific Activities					2,795,963
Unrestricted Investment Earnings					(23,838)
Miscellaneous Income					69,690
Total General Revenues					$ 87,968,527
Change in Net Position					$ 14,842,906
Net Position - July 1, 2021					28,870,401
Net Position - June 30, 2022					$ 43,713,307

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 13,369,603	$ 3,307,375	$ 573,102	$ 1,129,321	$ 349,581	$ 18,728,982
Investments, at Fair Value	26,946,896	7,516,177	937,769	2,711,168	842,836	38,954,846
Property Taxes Receivable, net of allowance of $383,631	28,217,975	5,961,458	1,279,416	1,221,688	1,292,169	37,972,706
Due from Other Governments, net of allowance of $0	1,738,430	-	-	169,566	-	1,907,996
Other Accounts Receivable, net of allowance of $0	-	-	-	-	29	29
Inventory, at cost	1,644,963	-	-	-	-	1,644,963
Total Assets	$ 71,917,867	$ 16,785,010	$ 2,790,287	$ 5,231,743	$ 2,484,615	$ 99,209,522
LIABILITIES						
Accounts Payable and Accrued Expenditures	$ 127,279	$ 3,521,924	$ -	$ 223,142	$ -	$ 3,872,345
Payroll Liabilities	196,762	28,415	-	-	29	225,206
Payable to Other Governments	533,508	-	-	-	-	533,508
Other Accrued Liabilities	1,177,955	111,516	-	-	-	1,289,471
Total Liabilities	$ 2,035,504	$ 3,661,855	$ -	$ 223,142	$ 29	$ 5,920,530
DEFERRED INFLOWS OF RESOURCES						
Property Taxes - Subsequent Year	$ 28,747,079	$ 4,217,089	$ 1,294,218	$ 1,276,407	$ 1,193,290	$ 36,728,083
Unavailable Revenues - Grants	49,999	-	-	-	-	49,999
Unearned Revenue	779,706	-	-	-	-	779,706
Total Deferred Inflows of Resources	$ 29,576,784	$ 4,217,089	$ 1,294,218	$ 1,276,407	$ 1,193,290	$ 37,557,788
FUND BALANCE						
Nonspendable						
Inventory	$ 1,644,963	$ -	$ -	$ -	$ -	$ 1,644,963
Restricted						
Student Activity Fund	1,821,973	-	-	-	-	1,821,973
Operations and Maintenance	-	2,986,120	-	-	-	2,986,120
Debt Services	-	-	1,446,554	-	-	1,446,554
Transportation	-	-	-	2,749,593	-	2,749,593
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	1,270,301	1,270,301
Assigned						
Operations and Maintenance	-	5,919,946	-	-	-	5,919,946
Debt Services	-	-	49,515	-	-	49,515
Transportation	-	-	-	982,601	-	982,601
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	20,995	20,995
Unassigned	36,838,643	-	-	-	-	36,838,643
Total Fund Balance	$ 40,305,579	$ 8,906,066	$ 1,496,069	$ 3,732,194	$ 1,291,296	$ 55,731,204
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 71,917,867	$ 16,785,010	$ 2,790,287	$ 5,231,743	$ 2,484,615	$ 99,209,522

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total Fund Balances - Governmental Funds		$ 55,731,204
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Deferred pension costs in governmental activities are not financial resources and therefore are not reported in the funds.		
Deferred Outflows - IMRF	$ 1,016,832	
Deferred Inflows - IMRF	(8,659,454)	
Deferred Outflows - TRS	324,841	
Deferred Inflows - TRS	(711,724)	
Deferred Outflows - OPEB - IMRF/TRS	1,534,180	
Deferred Inflows - OPEB - IMRF/TRS	(1,662,768)	
Deferred Outflows - OPEB - THIS	653,162	
Deferred Inflows - OPEB - THIS	(15,282,525)	
		(22,787,456)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital Assets	$ 126,966,693	
Accumulated Depreciation on Capital Assets	(67,373,296)	
		59,593,397
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds and Notes Payable	$ (5,070,000)	
Accrued Interest on Long-Term Debt	(7,486)	
Premium on Bonds	(26,044)	
Compensated Absences Payable	(224,792)	
Net Pension Asset - IMRF	354,544	
Net Pension Liability - TRS	(3,343,026)	
Total OPEB Obligation - IMRF/TRS	(7,851,135)	
Net OPEB Obligation - THIS	(32,655,899)	
		(48,823,838)
Net Position of Governmental Activities		$ 43,713,307

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Total Governmental Funds
REVENUES						
Property Taxes	$ 57,750,929	$ 8,822,409	$ 2,651,171	$ 2,354,713	$ 2,880,620	$ 74,459,842
Payments in Lieu of Taxes	4,514,884	5,310,516	-	586,470	255,000	10,666,870
Tuition	247,416	-	-	-	-	247,416
Earnings on Investments	(10,986)	(8,165)	(1,016)	(2,857)	(814)	(23,838)
Food Services	913,403	-	-	-	-	913,403
District/School Activity Income	2,930,427	-	-	-	-	2,930,427
Textbooks	556,951	-	-	-	-	556,951
Other Local Sources	127,878	142,497	-	-	-	270,375
State Aid	3,454,202	50,000	-	702,873	-	4,207,075
Federal Aid	1,664,571	-	-	-	-	1,664,571
State Retirement Contributions	20,575,658	-	-	-	-	20,575,658
Total Revenues	$ 92,725,333	$ 14,317,257	$ 2,650,155	$ 3,641,199	$ 3,134,806	$ 116,468,750
EXPENDITURES						
Current						
Instruction						
Regular Programs	$ 31,827,402	$ -	$ -	$ -	$ 496,927	$ 32,324,329
Special Education Programs	8,594,442	-	-	-	509,214	9,103,656
Other Instructional Programs	3,924,399	-	-	-	135,970	4,060,369
Student Activity Fund	1,724,861	-	-	-	-	1,724,861
State Retirement Contributions	20,575,658	-	-	-	-	20,575,658
Support Services						
Pupil	6,572,929	-	-	-	361,012	6,933,941
Instructional Staff	3,286,784	-	-	-	309,008	3,595,792
General Administration	876,131	-	-	-	29,160	905,291
School Administration	4,025,980	-	-	-	172,608	4,198,588
Business	799,725	-	-	-	82,878	882,603
Operations and Maintenance	149,615	7,553,230	-	-	801,295	8,504,140
Transportation	-	-	-	3,064,187	-	3,064,187
Food Services	1,037,223	-	-	-	-	1,037,223
Internal Services	847,629	-	-	-	31,634	879,263
Central	1,178,062	-	-	-	124,685	1,302,747
Other Support Services	487,290	-	-	-	-	487,290
Community Services	784,680	-	-	-	10,796	795,476
Debt Services						
Principal	-	-	2,350,000	-	-	2,350,000
Interest and Fees	-	-	212,961	-	-	212,961
Capital Outlay	71,767	5,865,229	-	-	-	5,936,996
Intergovernmental Payments						
Payments to Other Districts and Governmental Units	2,446,954	-	-	-	-	2,446,954
Total Expenditures	$ 89,211,531	$ 13,418,459	$ 2,562,961	$ 3,064,187	$ 3,065,187	$ 111,322,325

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Total Governmental Funds
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 3,513,802	$ 898,798	$ 87,194	$ 577,012	$ 69,619	$ 5,146,425
OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	$ 3,513,802	$ 898,798	$ 87,194	$ 577,012	$ 69,619	$ 5,146,425
FUND BALANCE - JULY 1, 2021	36,791,777	8,007,268	1,408,875	3,155,182	1,221,677	50,584,779
FUND BALANCE - JUNE 30, 2022	$ 40,305,579	$ 8,906,066	$ 1,496,069	$ 3,732,194	$ 1,291,296	$ 55,731,204

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Total Governmental Funds		$ 5,146,425
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.		
Depreciation Expense	$ (3,190,314)	
Capital Outlays	5,936,996	
		2,746,682
In the Statement of Activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the undepreciated balance of the capital assets sold.		
Gain/(Loss) on Sale of Capital Assets		(1,001)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Amortization of Bond Premiums	$ 29,558	
Accrued Interest	2,491	
Compensated Absences	30,800	
Pension Expense - IMRF	2,234,680	
Pension Expense - TRS	(84,601)	
OPEB Expense - IMRF/TRS	(637,557)	
OPEB Expense - THIS	542,038	
		2,117,409
Employer Pension and OPEB Contributions are expensed in the fund financial statements but are treated as a reduction in the Net Pension Liability on the government-wide financial statements.		
Pension - IMRF Contributions	$ 1,644,682	
Pension - TRS Contributions	230,729	
OPEB - IMRF/TRS Contributions	341,474	
OPEB - THIS Contributions	266,506	
		2,483,391
Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.		
Repayment of Long-Term Debt		2,350,000
Change in Net Position of Governmental Activities		$ 14,842,906

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Private Purpose Trusts
ASSETS	
Cash and Cash Equivalents	$ 100,000
Total Assets	$ 100,000
LIABILITIES	$ -
NET POSITION	
Amounts held in trust	$ 100,000

The Notes to Basic Financial Statements are an integral part of this statement.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	Private Purpose Trusts
Additions:	
Total Additions	$ -
Deductions:	
Total Deductions	$ -
Change in Net Assets	$ -
Net Assets, Beginning of Year	100,000
Net Assets, End of Year	$ 100,000

The Notes to Basic Financial Statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lyons Township High School District No 204 (District) is governed by an elected Board of Education. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

A. *Reporting Entity*

The District includes all funds of its governmental operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District as there are no other organizations for which it has financial accountability.

Joint Venture - The District is also a member of the following organizations:

- LaGrange Area Department of Special Education
- DuPage Area Occupational Education System

B. *Basic Financial Statements – Government-Wide Financial Statements*

The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the District, except for fiduciary funds. In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified. Interfund services provided and used are not eliminated in the process of consolidation.

The Statement of Net Position presents the financial condition of the governmental activities of the District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Property taxes and other revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

C. *Basic Financial Statements – Fund Financial Statements*

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. In the fund financial statements, the "economic resources" measurement focus is used as appropriate.

The emphasis in fund financial statements is on the major funds. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds. The following fund types are used by the District:

1. Governmental Fund Types

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Educational and Working Cash are included in this fund.

Special Revenue Funds – The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service or capital projects.

Operations and Maintenance Fund – accounts for expenditures made for repairs and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes and general state aid.

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

Illinois 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 Services Fund – The Debt Services Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest, and related fees on general long-term debt.

2. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. The reporting focus is on net position and change in net position and is reported using generally accepted accounting principles.

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (private purpose trust). Since by definition these assets are being held for the benefit of a third party (private purpose trust) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements and the fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. *Cash and Cash Equivalents and Investments*

Separate bank accounts are not maintained for all of the District's funds. Instead, the funds maintain their cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally certain funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans that have not been authorized by District Board action.

No District fund had a cash overdraft at June 30, 2022.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents are accounted for at cost, which approximates market.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred. The District has adopted a formal written investment and cash management policy.

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Prepaid Items*

Payments made to vendors for services that will benefit periods beyond the current fiscal year are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. *Inventories*

Inventories consist primarily of books and are expensed using the consumption method.

I. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

J. *Capital Assets*

Capital assets, which include land (which is not depreciated), buildings and improvements, and furniture and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than $5,000 for furniture and equipment and $5,000 for buildings and improvements and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

Buildings and improvements and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Building and Building Improvements	20 - 40 years
Land Improvements	10 - 20 years
Furniture, Equipment and Vehicles	5 - 20 years

K. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet(s) and Statement(s) of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and therefore will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resource until that time.

L. *Compensated Absences*

Vacation benefits are granted to employees in varying amounts up to specified maximums depending on tenure with the District. Unused vacation time can accumulate and a set number of vacation days can be carried over to subsequent years depending upon which classification the employee is employed in.

M. *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 bonds on a straight-line basis, rather than expensed in the current year. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures in the year they occur.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. *Government-Wide Net Position*

Government-wide net position is divided into three components:

- Net Investment in Capital Assets – consists of capital assets (net of accumulated depreciation) and unamortized bond premiums reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and unamortized bond discounts. The following table shows a breakdown of the net investment in capital assets:

Capital Assets	$	59,593,397
Bond and Notes Payable		(5,070,000)
Unamortized Bond Premium		(26,044)
Net Investment in Capital Assets	$	54,497,353

- Restricted Net Position – consists of net position that is restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted Net Position – all other net positions are reported in this category.

O. *Governmental Fund Balances*

Governmental fund balances are divided between non-spendable and spendable.

Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of a resolution of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by way of resolution. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned – Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Education has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. Currently the School Board has not delegated the authority.

  Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt services fund are assigned for purposes in accordance with the nature of their fund type.

  Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself. 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 – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash. This classification is also used to represent negative fund balances in special revenue and debt services.

The District permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned. The Board or the Finance Committee has the authority to deviate from this policy if it is in the best interest of the District.

P. *Property Tax Calendar and Revenues*

The District's property tax is levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2021 levy was passed by the Board on December 20, 2021. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are levied and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

Q. *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - INVESTMENTS AND FAIR VALUE MEASUREMENT

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2022:

	Credit Quality/	Segmented Time		Fair Value Measurement Using	
Types of Investments	Ratings	Distribution	Amount	Level 1	Level 2
State Investment Pool	N/A	less than 1 year	$ 23,809,984	$ -	$ 23,809,984
CDs	N/A	less than 1 year	2,009,700	-	2,009,700
U.S Treasury	N/A	less than 1 year	28,998,759	28,998,759	-
Municipal Securities	N/A	less than 1 year	3,982,124	-	3,982,124
Total			$ 58,800,567	$ 28,998,759	$ 29,801,808

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022
Governmental Activities				
Capital Assets not being depreciated				
Land	$ 1,130,500	$ -	$ -	$ 1,130,500
Construction in Progress	-	5,456,904	-	5,456,904
Total Capital Assets not being depreciated	$ 1,130,500	$ 5,456,904	$ -	$ 6,587,404
Other Capital Assets				
Land Improvements	$ 6,648,183	$ 328,521	$ -	$ 6,976,704
Buildings and Building Improvements	91,847,367	-	-	91,847,367
Equipment	21,514,276	151,571	110,629	21,555,218
Total Other Capital Assets at Historical Cost	$ 120,009,826	$ 480,092	$ 110,629	$ 120,379,289
Less Accumulated Depreciation				
Land Improvements	$ 3,633,425	$ 256,268	$ -	$ 3,889,693
Buildings and Building Improvements	43,926,262	2,117,292	-	46,043,554
Equipment	16,732,923	816,754	109,628	17,440,049
Total Accumulated Depreciation	$ 64,292,610	$ 3,190,314	$ 109,628	$ 67,373,296
Other Capital Assets, Net	$ 55,717,216	$ (2,710,222)	$ 1,001	$ 53,005,993
Governmental Activities Capital Assets, Net	$ 56,847,716	$ 2,746,682	$ 1,001	$ 59,593,397

Depreciation expense was charged to functions as follows:

Governmental Activities	
Regular Programs	$ 614,136
Special Programs	18,504
Other Instructional Programs	56,150
Pupils	29,351
Instructional Staff	423,674
General Administration	1,595
School Administration	957
Business	67,954
Transportation	13,399
Operations and Maintenance	1,240,713
Central	12,122
Unallocated	711,759
	$ 3,190,314

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year
Governmental Activities					
Long-Term Debt					
General Obligation Bonds	$ 7,420,000	$ -	$ 2,350,000	$ 5,070,000	$ 2,465,000
Unamortized Bond Premium	55,602	-	29,558	26,044	-
Total Long-Term Debt	$ 7,475,602	$ -	$ 2,379,558	$ 5,096,044	$ 2,465,000
Other Long-Term Obligations					
Compensated Absences	$ 255,592	$ 7,454	$ 38,254	$ 224,792	$ 224,792
Total Other Long-Term Obligations	$ 255,592	$ 7,454	$ 38,254	$ 224,792	$ 224,792
Governmental Activities Long-Term Liabilities	$ 7,731,194	$ 7,454	$ 2,417,812	$ 5,320,836	$ 2,689,792

The liability for compensated absences is 50% liquidated by the General Fund and 50% liquidated by the Operations and Maintenance Fund.

Bonds and notes payable consisted of the following at June 30, 2022:

	Date of Issuance	Maturity Date	Interest Rate	Face Amount	Carrying Amount	Amount Due Within One Year
General Obligation Bonds 2013	12/19/2013	12/15/2023	2.15% - 4.25%	$ 9,540,000	$ 5,070,000	$ 2,465,000
Total				$ 9,540,000	$ 5,070,000	$ 2,465,000

At June 30, 2022 the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2023	$ 2,465,000	$ 139,466	$ 2,604,466
2024	2,605,000	48,174	2,653,174
	$ 5,070,000	$ 187,640	$ 5,257,640
Plus: Unamortized Premium	26,044	-	26,044
	$ 5,096,044	$ 187,640	$ 5,283,684

NOTE 5 - PROPERTY TAXES

Property taxes receivable and unavailable revenue recorded in these financial statements are from the 2021 tax levy. A portion of the 2021 tax levy is unavailable. These taxes are unavailable as only a portion of the taxes are collected before the end of the fiscal year and the District does not consider the remaining amounts to be available and does not budget for their use until the following fiscal year. The District has determined that $39,250,612 of the 2021 tax levy, $35,209,230 of the 2020 tax levy, plus back taxes, less uncollectible amounts are allocable for use in fiscal year 2022. A summary of assessed valuations, rates, and extensions for tax years 2021, 2020, and 2019 is as follows:

	2021		2020		2019	
Assessed Valuation	$3,514,376,604		$3,804,964,139		$3,308,510,775	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	1.6701	$ 58,693,603	1.5101	$ 57,458,763	1.6789	$ 55,546,587
Special Education	0.0114	400,638	0.0105	399,521	0.0121	400,329
Operations and Maintenance	0.2511	8,824,599	0.2310	8,789,467	0.2609	8,631,904
Debt Service	0.0762	2,678,629	0.0694	2,641,646	0.0780	2,582,254
Transportation	0.0728	2,558,466	0.0643	2,446,591	0.0664	2,196,851
Illinois Municipal Retirement	0.0414	1,454,951	0.0412	1,567,645	0.0452	1,495,446
Social Security	0.0356	1,251,118	0.0346	1,316,517	0.0392	1,296,936
	0.0246	864,242	-	-	-	-
	2.1832	$ 76,726,246	1.9611	$ 74,620,150	2.1807	$ 72,150,307

NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2022, the following funds had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	$ 70,016,806	$ 89,211,531	$ 19,194,725
Operations and Maintenance Fund	12,031,263	13,418,459	1,387,196

NOTE 7 - RETIREMENT FUND COMMITMENTS

A. *Teachers' Retirement System of the State of Illinois*

General Information About the Pension Plan

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 non-annuitants 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 http://www.trsil.org/financial/cafrs/fy2021; 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 I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with ten years, or age 55 with twenty years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last ten 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% of final average salary up to a maximum of 75% with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with ten years of service, or a discounted annuity can be paid at age 62 with ten 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 II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3% 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 II annual increases will be the lesser of 3% of the original benefit or ½% 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 III 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 program that expire on June 30, 2024. Once program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

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% 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, 2021 was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $20,096,262 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Districts contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were $230,736 and are deferred because they were paid after the June 30, 2021 measurement date.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer 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 employer 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 higher.

For the year ended June 30, 2022, the District pension contribution was 10.31% of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling $102,691 were paid from federal and special trust funds that required District contributions of $10,587. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the District paid $3,242 to TRS for employer contributions due on salary increases in excess of 6% and $0 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, 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 follows below:

District's proportionate share of the net pension liability	$ 3,343,026
State's proportionate share of the net pension liability associated with the District	280,181,069
Total	$ 283,524,095

The net pension liability was measured as of June 30, 2021, 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 employer'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, 2021, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2021, the District's proportion was 0.0042853097%, which was a decrease of 0.0002219387% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of $20,096,262 and revenue of $20,096,262 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 19,177	$ (13,783)	$ 5,394
Net difference between projected and actual earnings on pension plan investments	-	(224,240)	(224,240)
Changes of assumptions	1,481	(16,520)	(15,039)
Changes in proportion and differences between employer contributions and proportionate share of contributions	73,447	(457,181)	(383,734)
Employer contributions subsequent to the measurement date	230,736	-	230,736
	$ 324,841	$ (711,724)	$ (386,883)

$230,736 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year ending June 30		
2023	$	(125,100)
2024		(142,854)
2025		(172,965)
2026		(155,762)
2027		(20,938)
	$	(617,619)

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0%, net of pension plan investment expenses, including inflation

In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2017.

The long-term (20-year) 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	16.7%	6.2%
U.S. equities small/mid cap	2.2%	7.4%
International equities developed	10.6%	6.9%
Emerging market equities	4.5%	9.2%
U.S. bonds core	3.0%	1.6%
Cash equivalents	2.0%	0.1%
TIPS	1.0%	0.8%
International debt developed	1.0%	0.4%
Emerging international debt	4.0%	4.4%
Real estate	16.0%	5.8%
Private Debt	10.0%	6.5%
Hedge Funds	10.0%	3.9%
Private Equity	15.0%	10.4%
Infrastructure	4.0%	6.3%
Total	100.00%	

Discount Rate

At June 30, 2021, the discount rate used to measure total pension liability was 7.00%, which was the same as the June 30, 2020 rate. 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, 2021 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II 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.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00%, 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%) or 1-percentage-point-higher (8.00%) than the current rate.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	$ 4,140,268	$ 3,343,026	$ 2,680,810

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS *Comprehensive Annual Financial Report.*

B. *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 public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired ***before*** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight 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 ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired ***on or after*** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten 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 ten years of service, divided by 96. Under 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.

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2021, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	380
Inactive plan members entitled to but not yet receiving benefits	460
Active plan members	233
Total	1,073

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2021 and 2022 were 17.03% and 15.01%, respectively. For the fiscal year ended June 30, 2022, the District contributed $1,649,382 to the plan. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The components of the net pension liability of the IMRF actuarial valuation performed as of December 31, 2019, and a measurement date as of December 31, 2021, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	$ 74,575,728
IMRF Fiduciary Net Position	74,930,272
District's Net Pension Liability/(Asset)	(354,544)
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	100.48%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2021 using the following actuarial methods and assumptions:

Assumptions	
Inflation	2.25%
Salary Increases	2.85% - 13.75% including inflation
Interest Rate	7.25%
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value of assets
Projected Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study for the period 2017-2019.

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.

Long-Term Expected 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 geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021:

Asset Class	Target Allocation	Projected Return
Equities	39%	1.90%
International Equities	15%	3.15%
Fixed Income	25%	-0.60%
Real Estate	10%	3.30%
Alternatives	10%	
Private Equity		5.50%
Hedge Funds		N/A
Commodities		1.70%
Cash Equivalents	1%	-0.90%
	100%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2020. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 1.84%; and resulting single discount rate is 7.25%. The prior year single discount rate was 7.25% and increased 0.00% to the current year single discount rate.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2020	$ 72,406,103	$ 66,366,416	$ 6,039,687
Changes for the year:			
Service Cost	$ 993,984	$ -	$ 993,984
Interest on the Total Pension Liability	5,128,781	-	5,128,781
Differences Between Expected and Actual Experience of the Total Pension Liability	369,443	-	369,443
Contributions - Employer	-	1,682,594	(1,682,594)
Contributions - Employee	-	463,070	(463,070)
Net Investment Income	-	11,126,597	(11,126,597)
Benefit Payments, including Refunds of Employee Contributions	(4,322,583)	(4,322,583)	-
Other (Net Transfer)	-	(385,822)	385,822
Net Changes	$ 2,169,625	$ 8,563,856	$ (6,394,231)
Balances at December 31, 2021	$ 74,575,728	$ 74,930,272	$ (354,544)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower 6.25%	Current Discount Rate 7.25%	1% Higher 8.25%
Net Pension Liability/(Asset)	$ 7,091,388	$ (354,544)	$ (6,455,279)

Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the District recognized pension income of $2,234,680. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Expense in Future Periods			
Differences between expected and actual experience	$ 156,040	$ -	$ 156,040
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	(8,659,454)	(8,659,454)
Total deferred amounts to be recognized in pension expense in future periods	$ 156,040	$ (8,659,454)	$ (8,503,414)
Pension contributions made subsequent to the measurement date	860,792	-	860,792
Total deferred amounts related to pensions	$ 1,016,832	$ (8,659,454)	$ (7,642,622)

$860,792 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources
2022	$ (1,800,583)
2023	(3,294,058)
2024	(2,127,186)
2025	(1,281,587)
Total	$ (8,503,414)

Below is a summary of various pension items:

	TRS	IMRF	Total
Deferred Outflows of Resources:			
Employer Contributions	$ 230,736	$ 860,792	$ 1,091,528
Experience	19,177	156,040	175,217
Assumptions	1,481	-	1,481
Proportionate Share	73,447	-	73,447
	$ 324,841	$ 1,016,832	$ 1,341,673
Net Pension Liability	$ 3,343,026	$ (354,544)	$ 2,988,482
Pension Expense/(Income)	$ (162,792)	$ (1,845,941)	$ (2,008,733)
Deferred Inflows of Resources:			
Experience	$ (13,783)	$ -	$ (13,783)
Assumptions	(16,520)	-	(16,520)
Proportionate Share	(457,181)	-	(457,181)
Investments	(224,240)	(8,659,454)	(8,883,694)
	$ (711,724)	$ (8,659,454)	$ (9,371,178)

C. *Social Security*

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

NOTE 8 - POST EMPLOYMENT BENEFIT COMMITMENTS

A. *Teacher Health Insurance Security Fund (THIS)*

General Information About the OPEB Plan

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" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp).

Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.
  - Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
  - Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
  - Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

Contributions

For the fiscal year ended June 30, 2022, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the THIS make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher's salary. For the fiscal year ended June 30, 2021, the employee contribution was 1.24% of salary and the employer contribution was 0.92% of each teacher's salary. The Department of Central Management Services determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of THIS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to THIS by the employer.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of $479,396 in benefit contributions from the State of Illinois.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state benefit 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 net OPEB liability	$	32,655,899
State's proportionate share of the net OPEB liability associated with the District		44,276,575
Total	$	76,932,474

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020 and rolled forward to June 30, 2021. 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, 2021, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2021, the District's proportion was 0.148063%, which was a decrease of 0.001683% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized benefit income of $479,396 and on-behalf revenue/expense of $479,396 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ -	$ (1,527,602)	$ (1,527,602)
Net difference between projected and actual earnings on OPEB plan investments	515	(627)	(112)
Changes of assumptions	11,274	(12,228,163)	(12,216,889)
Changes in proportion and differences between employee contributions and proportionate share of contributions	374,833	(1,526,133)	(1,151,300)
Employer contributions subsequent to the measurement date	266,540	-	266,540
	$ 653,162	$ (15,282,525)	$ (14,629,363)

$266,540 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

Year Ending June 30		
2023	$	(3,017,196)
2024		(3,445,392)
2025		(4,171,617)
2026		(3,756,710)
2027		(504,988)
	$	(14,895,903)

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Health Care Trend Rate	Trend for fiscal year 2022 based on expected increases used to develop average costs. For fiscal years ending on or after 2023, trend starts at 8.00% for non-Medicare costs and Medicare costs, and gradually decreases to an ultimate trend of 4.25%.

Mortality rates for retirement and beneficiary annuitants 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-2014 Disabled Annuitant Table. Mortality rates pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future improvements using Projection Scale MP-2017.

The actuarial assumptions that were used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

The long-term expected rate of return on OPEB 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 OPEB 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
Illinois Public Treasurers' Investment Pool	100.0%	0.32%
	100.0%	

<u>Discount Rate</u>

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP (Teachers' Retirement Insurance Program) is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 1.92% as of June 30, 2021, and 2.45% as of June 30, 2020. 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, THIS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. 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 THIS investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

At June 30, 2021, the discount rate used to measure the total OPEB liability was 1.92%.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 1.92%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (0.92%) or 1 percentage-point higher (2.92%) than the current rate.

	1% Decrease 0.92%	Current Discount Rate 1.92%	1% Increase 2.92%
Employer's proportionate share of the net OPEB liability	$ 39,229,300	$ 32,655,899	$ 27,445,508

Sensitivity of the Total OPEB Liability to Changes in the Health Care 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. The key trend rates are 8.00% in 2023 decreasing to an ultimate trend rate of 4.25% in 2038.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer's proportionate share of the net OPEB liability	$ 26,142,658	$ 32,655,899	$ 41,503,558

(a) One percentage point decrease in healthcare trend rates are 7.00% in 2023 decreasing to an ultimate trend rate of 3.25% in 2038.

(b) One percentage point increase in healthcare trend rates are 9.00% in 2023 decreasing to an ultimate trend rate of 5.25% in 2038.

B. *Retiree Insurance Plan - Other Post-Employment Benefits (OPEB)*

Plan Overview

In addition to providing the pension benefits described in Note 7, the District provides post-employment benefits other than pensions ("OPEB") for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities.

Benefits Provided

The District provides postemployment health care benefits to its retirees. The medical coverage offered by the District varies based on the employee category, as follows:

Certified Teachers and Administrators

The District pays the Teachers' Retirement Insurance Plan premium for single coverage to TRS on behalf of the retired employee. Payments end at the attainment of age 65 by the retiree.

The District does not pay the TRIP premium for dependents premiums. If dependents wish to be covered by the District plan, then they may do so under the COBRA rules.

Custodial/Maintenance Employees

The District pays an annual $3,000 stipend. The stipend ends upon attainment of Medicare Eligibility age by the retiree. If the retiree enrolls in the District Medical Plan, then the full cost of that coverage must be paid. The stipend may be used to offset the cost of the District Medical Plan, or it may be used to purchase other medical insurance.

Non-Contractual/Classified Employees

Retirees who meet IMRF retirement requirements will receive a maximum of $3,000 per year ($250 per month) for up to five (5) years (total maximum of $15,000) for single, couple, or family insurance coverage, or until the retiree is eligible for Medicare, whichever occurs first.

If the employee does not continue onto the District's healthcare plan into retirement, then a check in the amount of $1,500 (minus applicable taxes) will be sent to the employee's home twice a year in June and December until the maximum benefit has been reached.

Upon retirement or in the event of disability, the employee is eligible to continue healthcare insurance under one of the District's plans, as required by Public Act 86-1444, as long as the full premium is paid. Invoices will be mailed to the employee's home on a quarterly basis.

Para Professionals

The District pays an annual $3,000 stipend. The stipend ends upon attainment of Medicare Eligibility age by the retiree.

All Other IMRF Employees

Employees may continue coverage into retirement on the District medical plans on a pay-all basis. Dependents may also continue coverage on a pay-all basis. Coverage may continue for as long as required contributions are paid.

Eligibility

Employees of the District are eligible for retiree health benefits as listed below:

Certified Teachers and Administrators

Employees must satisfy the following requirements for the Teachers' Retirement System retirement program.

Tier 1 Members (First Contributed Prior to January 1, 2011)

Age 62 with 5 years of service, or

Age 60 with 10 years of service, or

Age 55 with 20 Years of Service (discounted benefits)

Tier 2 Members (First Contributed On or After January 1, 2011)

62 years old with 10 years of service

67 years old with 10 years of service

Custodial/Maintenance Employees

Age 57 with 20 years of service, or

Age 60 with 8 years of service

Non-Contractual/Classified Employees

Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)

At least 55 years old and at least 8 years of credited service

Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)

At least 62 years old and at least 10 years of credited service

Para-Professionals

Employees must be at least age 57 with 20 years of consecutive service.

All Other IMRF Employees

Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)

At least 55 years old and at least 8 years of credited service

Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)

At least 62 years old and at least 10 years of credited service

Membership

Membership in the plan consisted of the following at July 1, 2021, the date of the latest actuarial valuation:

Active Employees	534
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Inactive Employees Currently Receiving Benefits	52
Total	586

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Method	Entry Age Normal
Discount Rate	4.09%
Inflation	3.00%
Salary Rate Increase	4.00%
Health Care Trend	
Initial Trend Rate	5.00% - 6.00%
Ultimate Trend Rate	4.50%
FY the Ultimate Rate is Reached	2038
Mortality	*IMRF Employees and Retirees* : Rates from the December 31, 2021 IMRF Actuarial Valuation Report Active Employees - PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvement using Scale MP-2020 Retirees - PubG.H-2010(B) Mortality Table - General (below-median income), Male adjusted 106% and Female adjusted 105% tables, with future mortality improvement using scale MP-2020 *TRS Employees and Retirees:* Rates from the June 30, 2021 Teachers' Retirement System Actuarial Valuation Report Active Employees - PubT-2010 Employee Mortality Table projected generationally with Scale MP-2020, with female and male rates multiplied by 90% for all ages. Retirees - PubT-2010 Retiree Mortality Table projected generationally with Scale MP-2020, with female rates multiplied by 91% for ages under 75 and 109% for ages 75 and older, and male rates multiplied by 105% for ages under 85 and 115% for ages 85 and older.
Election at Retirement	Certified Administrators 100% will elect the TRIP medical insurance subsidy at retirement. Certified Teachers 95% will elect the TRIP medical insurance subsidy at retirement. Custodial / Maintenance Employees 25% will elect will elect a District medical plan and apply the $3,000 annual to their contributions. 75% will elect the annual amount in cash. Non-Contractual / Classified Employees 20% will elect will elect a District medical plan and apply the $3,000 annual to their contributions. 80% will elect the annual amount in cash. Para-Professionals 50% will elect will elect a District medical plan and apply the $3,000 annual to their contributions. 50% will elect the annual amount in cash.
Marital Status	40% of employees electing District coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

The actuarial assumptions used in the July 1, 2021valuation were based on the results of an actuarial experience study for the period July 1, 2021 through June 30, 2022. Assumption changes reflect a change in the discount rate of (1.91%) from 2.18% for the beginning of the year values and 4.09% for the disclosure date.

There is no long-term expected rate of return on OPEB plan investments because the District does not have a trust dedicated exclusively to the payment of OPEB benefits.

Discount Rate

The District does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 4.09% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2022.

Changes in the Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2021	$ 8,815,453	$ -	$ 8,815,453
Changes for the year:			
Service Cost	$ 433,201	$ -	$ 433,201
Interest on Total OPEB Liability	188,455	-	188,455
Actuarial Experience	314,879	-	314,879
Assumption Changes	(1,559,379)	-	(1,559,379)
Benefit Payments	(341,474)	-	(341,474)
Net Changes	$ (964,318)	$ -	$ (964,318)
Balances at June 30, 2022	$ 7,851,135	$ -	$ 7,851,135

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 or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
1% Decrease	Valuation Rate	1% Increase
$ 8,413,899	$ 7,851,135	$ 7,320,044

Sensitivity of the Total OPEB Liability to Changes in the Health Care 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:

Plan's Total OPEB Liability/(Asset)		
1% Decrease	Healthcare Cost Valuation Rate	1% Increase
$ 7,086,168	$ 7,851,135	$ 8,735,371

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of $637,557. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Inflows of Resources
Differences Between Expected and Actual Experience	$ 280,458	$ (176,130)	$ 104,328
Changes of Assumptions	1,253,722	(1,486,638)	(232,916)
Total	$ 1,534,180	$ (1,662,768)	$ (128,588)

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (8.96 years, active and retired) in the postretirement plan.

Amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year ending June 30	Net Outflows/(Inflows) of Resources
2023	$ 15,901
2024	15,901
2025	15,901
2026	15,901
2027	34,376
Thereafter	(226,568)
	$ (128,588)

Below is a summary of the various postemployment items at June 30, 2022:

	THIS	OPEB	Total
OPEB Liability	$ 32,655,899	$ 7,851,135	$ 40,507,034
Deferred Outflows of Resources:			
Employer Contributions	$ 266,540	$ -	$ 266,540
Investments	515	-	515
Assumptions	11,274	1,534,180	1,545,454
Proportionate Share	374,833	-	374,833
	$ 653,162	$ 1,534,180	$ 2,187,342
Deferred Inflows of Resources:			
Assumptions	$ (12,228,163)	$ (1,486,638)	$ (13,714,801)
Experience	(1,527,602)	(176,130)	(1,703,732)
Investments	(627)	-	(627)
Proportionate Share	(1,526,133)	-	(1,526,133)
	$ (15,282,525)	$ (1,662,768)	$ (16,945,293)

NOTE 9 - INTERFUND TRANSFERS

The District did not make any interfund transfers for the year ended June 30, 2022.

NOTE 10 - JOINT VENTURES

A. *La Grange Area Department of Special Education (LADSE)*

The District is a member of LADSE, a joint agreement that provides special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the policy board.

Complete financial statements for LADSE can be obtained from the Administrative Offices at 1301 West Cossitt Avenue, La Grange, IL 60525.

B. *DuPage Area Occupational Education System (DAOES)*

The District is also a member of DAOES, a joint agreement to provide vocational education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the policy board.

Complete financial statements for DAOES can be obtained from the Administrative Offices located at the Technology Center of DuPage at 301 South Swift Road, Addison, Illinois 60101.

NOTE 11 - RISK MANAGEMENT

The District has purchased insurance coverages through risk pools and from private insurance companies. Risks covered include general liability, property damage, workers' compensation, medical and other. Premiums have been recorded as expenditures in appropriate funds. The District is also self-insured for medical coverage that is provided to District personnel.

No material decreases in insurance coverages has occurred nor have any insurance claims in excess of insurance coverages been paid or reported during the last three fiscal years.

The District is also a member of School Employees Loss Fund (SELF), which has been formed to reduce local school districts' workers' compensation costs. SELF is controlled by a Board of Directors which is composed of representatives designated by each school district. The day-to-day operations of SELF are managed through an Executive Board elected by the Board of Directors. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific aggregate excess insurance coverage, and the funding of a portion of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage.

Complete financial statements for SELF can be obtained from their accountant at 2850 Golf Road, Rolling Meadows, Illinois 60008.

The District is also a member of the Collective Liability Insurance Cooperative (CLIC), which has been formed to provide casualty, property, and liability protections and to administer some or all insurance coverages and protection other than health, life, and accident coverages procured by the member districts.

It is intended, by the creation of CLIC to allow a member District to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual Districts covered and to ultimately equalize the risks and stabilize the costs of providing casualty, property, and liability protections. If during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC.

Complete financial statements for CLIC can be obtained from its administrator at 2850 Golf Road, Rolling Meadows, Illinois 60008.

NOTE 12 - SELF-INSURANCE PLAN

The District is self-insured for a medical and health benefit program that is provided to District personnel. Stop-loss insurance has been obtained to limit the District's liability for individual and aggregate claims. The stop-loss coverage limits for the year ended June 30, 2022 were $200,000 for individual claims and $12,892,507 for aggregate claims. A liability for estimated unpaid insurance claims, a component of which represents claims incurred but not reported, has been recorded in the financial statements at June 30, 2022 in the amount of $2,599,212.

The plan is also available to personnel of the La Grange Area Department of Special Education, the District's special education cooperative. The cooperative is charged a specific premium determined by the plan's administrator and does not share in the risk. Premiums charged to the cooperative are reported as a reduction of the District's health insurance expense.

Changes in claims liability amounts for the current and prior fiscal years were as follows:

	2022	2021	2020
Beginning Liability Balance	$ 1,203,884	$ 1,134,751	$ 1,090,431
Claims Incurred	14,929,308	12,501,503	10,806,148
Payments	(13,533,980)	(12,432,370)	(10,761,828)
Ending Liability Balance	$ 2,599,212	$ 1,203,884	$ 1,134,751

NOTE 13 - CONSTRUCTION COMMITMENTS

The District has projects for a stair replacement, an HVAC upgrade, a parking lot replacement at South Campus, and the replacement of the main electrical feed equipment ongoing as of June 30, 2022. These projects have outstanding commitments of $627,368, $2,752,333, $284,603, and $452,224, respectively, that have not been included as expenses in these financial statements.

NOTE 14 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.90% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2021 EAV	$ 3,514,376,604
Rate	6.9%
Debt Margin	$ 242,491,986
Current Debt	5,070,000
Remaining Debt Margin	$ 237,421,986

NOTE 15 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 87, *Leases*. This statement establishes financial reporting standards related to leases. Implementation of this standard resulted in recognizing the fair market value of the liability and asset at the commencement of the agreement. There have been no changes to the previously issued audited financial statements which would be required on a retrospective basis.

NOTE 16 - ONGOING LITIGATION

The District filed a lawsuit against the Lyons Township Treasurer's Office in September 2021. In a previous lawsuit concluded during fiscal year 2020, the District won the right to take control over the District's cash and investments from the Lyons Township Treasurer's Office. The ongoing lawsuit stems from the District not agreeing with the amount of money to be received from the Lyons Township Treasurer's Office and as of June 30, 2022, there is a $1,263,000 receivable recorded on the District's financials for the amount they believe they are still owed. This receivable will stay recorded as such until the litigation progresses to a point of predicting with certainty whether or not the District will be able to collect the money from the Lyons Township Treasurer's Office.

REQUIRED SUPPLEMENTARY INFORMATION

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
JUNE 30, 2022

	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
TOTAL PENSION LIABILITY							
Service Cost	$ 993,984	$ 1,098,901	$ 1,143,073	$ 1,097,781	$ 1,896,158	$ 1,910,107	$ 1,888,348
Interest on the Total Pension Liability	5,128,781	5,047,581	4,881,479	4,778,006	5,905,554	5,569,645	5,239,098
Differences Between Expected and Actual Experience	369,443	(224,008)	330,913	(248,512)	(16,916,691)	205,356	229,864
Changes of Assumptions	-	(494,395)	-	1,707,446	(2,098,655)	(190,087)	91,774
Benefit Payments, Including Refunds of Member Contributions	(4,322,583)	(4,188,655)	(3,895,981)	(3,570,776)	(3,271,515)	(3,144,117)	(2,750,646)
Net Change in Total Pension Liability	$ 2,169,625	$ 1,239,424	$ 2,459,484	$ 3,763,945	$ (14,485,149)	$ 4,350,904	$ 4,698,438
Total Pension Liability - Beginning	72,406,103	71,166,679	68,707,195	64,943,250	79,428,399	75,077,495	70,379,057
Total Pension Liability - Ending	$ 74,575,728	$ 72,406,103	$ 71,166,679	$ 68,707,195	$ 64,943,250	$ 79,428,399	$ 75,077,495
PLAN FIDUCIARY NET POSITION							
Contributions - Employer	$ 1,682,594	$ 1,657,460	$ 1,125,626	$ 1,156,742	$ 1,288,709	$ 1,874,543	$ 1,850,591
Contributions - Member	463,070	450,406	498,372	488,251	540,509	769,193	763,780
Net Investment Income	11,126,597	8,482,274	9,531,178	(2,648,847)	11,549,114	4,447,159	324,975
Benefit Payments, Including Refunds of Member Contributions	(4,322,583)	(4,188,655)	(3,895,981)	(3,570,776)	(3,271,515)	(3,144,117)	(2,750,646)
Other (Net Transfers)	(385,822)	489,567	179,326	3,608,647	(26,135,524)	410,486	(577,623)
Net Change in Plan Fiduciary Net Position	$ 8,563,856	$ 6,891,052	$ 7,438,521	$ (965,983)	$ (16,028,707)	$ 4,357,264	$ (388,923)
Plan Net Position - Beginning	66,366,416	59,475,364	52,036,843	53,002,826	69,031,533	64,674,269	65,063,192
Plan Net Position - Ending	$ 74,930,272	$ 66,366,416	$ 59,475,364	$ 52,036,843	$ 53,002,826	$ 69,031,533	$ 64,674,269
District's Net Pension Liability	$ (354,544)	$ 6,039,687	$ 11,691,315	$ 16,670,352	$ 11,940,424	$ 10,396,866	$ 10,403,226
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.48%	91.66%	83.57%	75.74%	81.61%	86.91%	86.14%
Covered Payroll	$ 9,907,772	$ 9,998,021	$ 10,500,247	$ 10,622,949	$ 11,835,448	$ 17,057,201	$ 16,885,543
Employer's Net Pension Liability as a Percentage of Covered Payroll	-3.58%	60.41%	111.34%	156.93%	100.89%	60.95%	61.61%

* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which informa

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2022

	6/30/2022*	6/30/2021*	6/30/2020*	6/30/2019*	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Actuarially-Determined Contribution	$ 1,685,190	$ 1,657,460	$ 1,755,641	$ 1,156,839	$ 1,282,963	$ 1,874,586	$ 1,850,656	$ 1,767,968
Contributions in relation to Actuarially-Determined Contribution	1,682,594	1,657,460	1,125,626	1,156,742	1,288,709	1,874,543	1,850,591	1,741,469
Contribution Deficiency/(Excess)	$ 2,596	$ -	$ 630,015	$ 97	$ (5,746)	$ 43	$ 65	$ 26,499
Covered Payroll	$ 10,365,382	$ 9,683,342	$ 10,367,983	$ 10,622,949	$ 11,835,448	$ 17,057,201	$ 16,885,543	$ 16,370,076
Contributions as a Percentage of Covered Payroll	16.23%	17.12%	10.86%	10.89%	10.89%	10.99%	10.96%	10.64%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2021 Contribution Rate *

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Actuarial Cost Method: Aggregate Entry Age Normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 22-year closed period

Asset Valuation Method: 5-year smoothed market; 20% corridor

Wage Growth: 3.25%

Price Inflation: 2.50%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases: 3.35% to 14.25%, including inflation

Investment Rate of Return: 7.25%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
JUNE 30, 2022

	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Employer's proportion of the Net Pension Liability	0.00428531%	0.00450725%	0.00511692%	0.0050440%	0.0048380%	0.0043680%	0.0089240%	0.0059040%
Employer's proportionate share of the Net Pension Liability	$ 3,343,026	$ 3,885,936	$ 4,150,242	$ 3,931,538	$ 3,696,439	$ 3,447,935	$ 5,846,123	$ 3,592,966
State's proportionate share of the Net Pension Liability associated with the employer	280,181,069	304,366,673	295,368,204	269,326,809	246,754,482	180,181,439	299,934,293	205,632,849
Total	$ 283,524,095	$ 308,252,609	$ 299,518,446	$ 273,258,347	$ 250,450,921	$ 183,629,374	$ 305,780,416	$ 209,225,815
Employer's Covered Payroll	$ 38,435,815	$ 37,880,143	$ 36,828,895	$ 36,448,971	$ 35,820,619	$ 35,313,255	$ 34,115,230	$ 33,260,883
Employer's proportionate share of the Net Pension Liability as a percentage of its Covered Payroll	8.70%	10.26%	11.27%	10.79%	10.32%	9.76%	17.14%	10.80%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	45.10%	37.80%	39.60%	40.00%	39.30%	36.40%	41.50%	43.00%

* - The amounts presented were determined as of the prior fiscal-year end

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Changes of Assumptions:

For the 2021 measurement year, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2020-2016 measurement years, the assumed investment rate of return was 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015 respectively.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2022

	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Statutorily-Required Contribution	$ 222,921	$ 219,724	$ 231,734	$ 216,445	$ 217,096	$ 219,744	$ 236,266	$ 241,899
Contributions in relation to Statutorily-Required Contribution	222,928	219,705	213,608	217,165	199,009	203,605	240,601	310,016
Contribution deficiency/(excess)	$ (7)	$ 19	$ 18,126	$ (720)	$ 18,087	$ 16,139	$ (4,335)	$ (68,117)
Employer's Covered Payroll	$ 39,782,032	$ 38,435,815	$ 37,880,143	$ 36,828,895	$ 36,448,971	$ 35,820,619	$ 35,313,255	$ 34,115,230
Contributions as a percentage of Covered Payroll	0.56%	0.57%	0.56%	0.59%	0.55%	0.57%	0.68%	0.91%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
OTHER POST-EMPLOYMENT BENEFIT
SCHEDULE OF CHANGES IN THE EMPLOYER'S TOTAL OPEB
LIABILITY AND RELATED RATIOS
JUNE 30, 2022

	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
TOTAL OPEB LIABILITY					
Service Cost	$ 433,201	$ 472,377	$ 448,086	$ 369,645	$ 328,417
Interest	188,455	207,784	178,090	161,854	192,381
Changes in Benefit Terms	-	-	-	-	(75,384)
Differences Between Expected and Actual Experience	314,879	-	(121,219)	-	(132,973)
Changes in Assumptions	(1,559,379)	369,608	935,233	275,134	(72,461)
Benefit Payments	(341,474)	(91,452)	(180,153)	(267,731)	(254,630)
Other Changes	-	-	123,877	(775)	79,725
Net Change in Total OPEB Liability	$ (964,318)	$ 958,317	$ 1,383,914	$ 538,127	$ 65,075
Total OPEB Liability - Beginning	8,815,453	7,857,136	6,473,222	5,935,095	5,870,020
Total OPEB Liability - Ending	$ 7,851,135	$ 8,815,453	$ 7,857,136	$ 6,473,222	$ 5,935,095
OPEB Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	$ 45,117,525	$ 44,661,168 *	$ 44,661,168	$ 42,224,711 *	$ 42,224,711
Employer's Total OPEB Liability as a Percentage of Covered-Valuation Payroll	17.40%	19.74%	17.59%	15.33%	14.06%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

There is no actuarially-determined contribution (ADC) or employer contribution in relation to the ADC as the total OPEB liabilities are currently an unfunded obligation.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period.

The following are the discount rates used in each period:	4.09%	2.18%	2.66%	2.79%	3.35%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - Covered-Employee Payroll is the same as the prior year due to the valuation being a rollforward instead of a new valuation.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
JUNE 30, 2022

	6/30/2022*	6/30/2021*	6/30/2020*	6/30/2019*	6/30/2018 *
Employer's proportion of the Net OPEB Liability	0.1480630%	0.1497460%	0.1497530%	0.1538810%	0.1557070%
Employer's proportionate share of the Net OPEB Liability	$ 32,655,900	$ 40,035,848	$ 41,447,854	$ 40,541,207	$ 40,405,406
State's proportionate share of the Net OPEB Liability associated with the employer	44,276,575	54,237,707	56,125,629	54,438,098	53,062,338
Total	$ 76,932,475	$ 94,273,555	$ 97,573,483	$ 94,979,305	$ 93,467,744
Employer's Covered Payroll	$ 38,435,815	$ 37,880,143	$ 36,828,895	$ 36,448,971	$ 35,820,619
Employer's proportionate share of the Net OPEB Liability as a percentage of Covered Payroll	84.96%	105.69%	112.54%	111.23%	112.80%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	1.40%	0.70%	0.25%	-0.07%	-0.17%

* - The amounts presented were determined as of the prior fiscal-year end

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Changes of Assumptions:

For the 2021 measurement year, the assumed investment rate of return was 2.75%, including an inflation rate of 2.50%, and the healthcare cost trend rates used the actual trend. Salary increases include a 3.25% wage inflation.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2022

	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *
Statutorily-Required Contribution	$ 353,575	$ 348,505	$ 338,622	$ 320,751	$ 300,893
Contributions in relation to the Statutorily-Required Contribution	353,610	348,497	348,497	321,013	300,887
Contribution deficiency/(excess)	$ (35)	$ 8	$ (9,875)	$ (262)	$ 6
Employer's Covered Payroll	$ 39,782,032	$ 38,435,815	$ 37,880,143	$ 36,448,971	$ 35,820,619
Contributions as a percentage of Covered Payroll	0.89%	0.91%	0.92%	0.88%	0.84%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)
REVENUES			
Property Taxes	$ 57,351,885	$ 57,750,929	$ 399,044
Payments in Lieu of Taxes	2,723,015	4,514,884	1,791,869
Tuition	323,200	247,416	(75,784)
Earnings on Investments	55,000	(10,986)	(65,986)
Food Services	970,000	913,403	(56,597)
District/School Activity Income	2,943,829	2,930,427	(13,402)
Textbooks	520,000	556,951	36,951
Other Local Sources	169,500	127,878	(41,622)
State Aid			
General State Aid	2,791,532	2,795,963	4,431
Special Education	500,000	469,718	(30,282)
Career and Technical Education	83,000	82,069	(931)
State Free Lunch and Breakfast	1,885	865	(1,020)
Driver Education	100,000	101,551	1,551
Technology - Learning Technology Centers	-	4,036	4,036
Federal Aid			
Food Service	12,000	8,895	(3,105)
Title I	225,000	216,969	(8,031)
Title IV	12,500	14,412	1,912
Federal Special Education	997,537	975,441	(22,096)
CTE - Perkins	37,125	37,125	-
Title II - Teacher Quality	57,000	101,916	44,916
Medicaid Matching Funds - Administrative Outreach	35,000	38,029	3,029
Medicaid Matching Funds - Fee-for-Service Program	35,000	11,014	(23,986)
Other Federal Aid	200,000	260,770	60,770
State Retirement Contributions	-	20,575,658	20,575,658
Total Revenues	$ 70,144,008	$ 92,725,333	$ 22,581,325
EXPENDITURES			
Instruction			
Regular Programs			
Salaries	$ 26,289,508	$ 26,409,905	$ 120,397
Employee Benefits	3,206,951	3,946,830	739,879
Purchased Services	571,120	576,128	5,008
Supplies and Materials	724,075	744,740	20,665
Other Objects	5,665	3,250	(2,415)
Non-Capitalized Equipment	-	146,549	146,549
	$ 30,797,319	$ 31,827,402	$ 1,030,083
Special Education Programs			
Salaries	$ 5,928,047	$ 5,680,956	$ (247,091)
Employee Benefits	1,325,269	1,235,928	(89,341)
Purchased Services	35,215	27,806	(7,409)
Supplies and Materials	43,710	37,684	(6,026)
Other Objects	5,800	600	(5,200)
Non-Capitalized Equipment	-	7,619	7,619
	$ 7,338,041	$ 6,990,593	$ (347,448)
Remedial and Supplemental Programs K-12			
Salaries	$ 56,515	$ 83,322	$ 26,807
Employee Benefits	18,160	21,413	3,253
Purchased Services	7,000	55,125	48,125
Supplies and Materials	110,000	10,423	(99,577)
Other Objects	-	3,225	3,225
Non-Capitalized Equipment	-	35,850	35,850
	$ 191,675	$ 209,358	$ 17,683
Adult/Continuing Education Programs			
Salaries	$ 45,350	$ -	$ (45,350)
Employee Benefits	2,548	35	(2,513)
Purchased Services	27,150	-	(27,150)
Supplies and Materials	1,000	-	(1,000)
Other Objects	7,500	-	(7,500)
	$ 83,548	$ 35	$ (83,513)
CTE Programs			
Purchased Services	$ 7,100	$ 5,065	$ (2,035)
Supplies and Materials	13,000	21,315	8,315
Non-Capitalized Equipment	-	11,022	11,022
	$ 20,100	$ 37,402	$ 17,302

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)
EXPENDITURES (Continued)			
Instruction (Continued)			
Interscholastic Programs			
Salaries	$ 1,566,867	$ 1,474,422	$ (92,445)
Employee Benefits	16,522	12,670	(3,852)
Purchased Services	277,415	247,792	(29,623)
Supplies and Materials	139,550	112,638	(26,912)
Other Objects	11,300	11,503	203
Non-Capitalized Equipment	-	19,596	19,596
	$ 2,011,654	$ 1,878,621	$ (133,033)
Summer School Programs			
Salaries	$ 178,495	$ 219,719	$ 41,224
Employee Benefits	2,800	3,484	684
Purchased Services	120,920	211,131	90,211
Supplies and Materials	7,600	9,016	1,416
Other Objects	25,000	-	(25,000)
	$ 334,815	$ 443,350	$ 108,535
Driver's Education Programs			
Salaries	$ 575,200	$ 570,258	$ (4,942)
Employee Benefits	73,759	74,563	804
Purchased Services	43,200	45,948	2,748
Supplies and Materials	6,000	7,936	1,936
Other Objects	100	110	10
	$ 698,259	$ 698,815	$ 556
Bilingual Programs			
Purchased Services	$ 4,250	$ 7,255	$ 3,005
Supplies and Materials	5,000	1,580	(3,420)
	$ 9,250	$ 8,835	$ (415)
Truant Alternative and Optional Programs			
Salaries	$ 402,762	$ 394,814	$ (7,948)
Employee Benefits	50,335	81,458	31,123
Purchased Services	32,400	-	(32,400)
Supplies and Materials	1,000	47	(953)
Other Objects	2,530,000	-	(2,530,000)
	$ 3,016,497	$ 476,319	$ (2,540,178)
Private Tuition			
Special Education Programs K-12			
Other Objects	$ -	$ 1,603,849	$ 1,603,849
Remedial/Supplemental Programs K-12			
Other Objects	-	38,729	38,729
CTE Programs			
Other Objects	-	132,935	132,935
	$ -	$ 1,775,513	$ 1,775,513
Student Activity Fund			
Other Objects	$ 1,867,879	$ 1,724,861	$ (143,018)
	$ 1,867,879	$ 1,724,861	$ (143,018)
State Retirement Contributions	$ -	$ 20,575,658	$ 20,575,658
Total Instruction	$ 46,369,037	$ 66,646,762	$ 20,277,725
Support Services			
Pupil			
Attendance and Social Work Services			
Salaries	$ 1,263,513	$ 1,241,535	$ (21,978)
Employee Benefits	435,729	393,201	(42,528)
Purchased Services	13,150	8,763	(4,387)
Supplies and Materials	6,300	3,692	(2,608)
Other Objects	1,400	409	(991)
	$ 1,720,092	$ 1,647,600	$ (72,492)
Guidance Services			
Salaries	$ 3,563,325	$ 3,501,040	$ (62,285)
Employee Benefits	518,029	590,668	72,639
Purchased Services	185,538	255,313	69,775
Supplies and Materials	45,268	52,938	7,670
Other Objects	1,350	1,224	(126)
	$ 4,313,510	$ 4,401,183	$ 87,673

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)
EXPENDITURES (Continued)			
Support Services (Continued)			
Pupil (Continued)			
Health Services			
Salaries	$ 273,871	$ 228,828	$ (45,043)
Employee Benefits	84,927	62,826	(22,101)
Purchased Services	37,022	37,951	929
Supplies and Materials	9,250	8,983	(267)
	$ 405,070	$ 338,588	$ (66,482)
Other Support Services - Pupil			
Salaries	$ 130,425	$ 110,195	$ (20,230)
Employee Benefits	415	1,593	1,178
Purchased Services	51,263	35,051	(16,212)
Supplies and Materials	43,200	38,719	(4,481)
	$ 225,303	$ 185,558	$ (39,745)
Total Support Services - Pupil	$ 6,663,975	$ 6,572,929	$ (91,046)
Instructional Staff			
Improvement of Instruction Services			
Salaries	$ 347,626	$ 386,753	$ 39,127
Employee Benefits	70,458	71,184	726
Purchased Services	141,850	84,518	(57,332)
Supplies and Materials	19,700	28,820	9,120
Other Objects	1,650	552	(1,098)
Non-Capitalized Equipment	-	33,482	33,482
	$ 581,284	$ 605,309	$ 24,025
Educational Media Services			
Salaries	$ 1,708,843	$ 1,704,953	$ (3,890)
Employee Benefits	286,923	336,141	49,218
Purchased Services	585,500	544,936	(40,564)
Supplies and Materials	86,250	89,703	3,453
Other Objects	1,750	-	(1,750)
Non-Capitalized Equipment	-	5,742	5,742
	$ 2,669,266	$ 2,681,475	$ 12,209
Total Support Services - Instructional Staff	$ 3,250,550	$ 3,286,784	$ 36,234
General Administration			
Board of Education Services			
Purchased Services	$ 644,000	$ 341,175	$ (302,825)
Supplies and Materials	14,700	14,715	15
Other Objects	21,000	15,080	(5,920)
	$ 679,700	$ 370,970	$ (308,730)
Executive Administration Services			
Salaries	$ 400,002	$ 387,077	$ (12,925)
Employee Benefits	65,028	62,931	(2,097)
Purchased Services	13,700	45,906	32,206
Supplies and Materials	3,450	6,393	2,943
Other Objects	3,200	2,854	(346)
	$ 485,380	$ 505,161	$ 19,781
Total Support Services - General Administration	$ 1,165,080	$ 876,131	$ (288,949)
School Administration			
Office of the Principal Services			
Salaries	$ 3,209,495	$ 3,300,820	$ 91,325
Employee Benefits	627,351	565,308	(62,043)
Purchased Services	69,100	72,793	3,693
Supplies and Materials	39,100	53,531	14,431
Other Objects	3,350	710	(2,640)
Non-Capitalized Equipment	-	1,279	1,279
	$ 3,948,396	$ 3,994,441	$ 46,045
Other Support Services - School Administration			
Purchased Services	$ 48,250	$ 31,148	$ (17,102)
Supplies and Materials	1,000	391	(609)
	$ 49,250	$ 31,539	$ (17,711)
Total Support Services - School Administration	$ 3,997,646	$ 4,025,980	$ 28,334

	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)
EXPENDITURES (Continued)			
Support Services (Continued)			
Business			
Direction of Business Support Services			
Salaries	$ 191,601	$ 196,604	$ 5,003
Employee Benefits	47,940	48,827	887
Purchased Services	800	702	(98)
Other Objects	400	340	(60)
	$ 240,741	$ 246,473	$ 5,732
Fiscal Services			
Salaries	$ 373,412	$ 347,638	$ (25,774)
Employee Benefits	113,838	71,782	(42,056)
Purchased Services	9,950	8,146	(1,804)
Supplies and Materials	4,500	5,301	801
Other Objects	750	120,385	119,635
	$ 502,450	$ 553,252	$ 50,802
Total Support Services - Business	$ 743,191	$ 799,725	$ 56,534
Operations and Maintenance			
Purchased Services	$ 162,500	$ 148,468	$ (14,032)
Supplies and Materials	3,200	1,147	(2,053)
Total Support Services - Operations and Maintenance	$ 165,700	$ 149,615	$ (16,085)
Food Services			
Purchased Services	$ 1,284,024	$ 1,032,943	$ (251,081)
Supplies and Materials	6,500	4,280	(2,220)
Other Objects	11,000	-	(11,000)
Total Support Services - Food Services	$ 1,301,524	$ 1,037,223	$ (264,301)
Internal Services			
Salaries	$ 151,596	$ 164,692	$ 13,096
Employee Benefits	57,975	70,209	12,234
Purchased Services	34,500	22,117	(12,383)
Supplies and Materials	433,490	566,235	132,745
Other Objects	68,000	24,376	(43,624)
Total Support Services - Internal Services	$ 745,561	$ 847,629	$ 102,068
Central			
Information Services			
Salaries	$ 164,544	$ 166,489	$ 1,945
Employee Benefits	10,389	7,728	(2,661)
Purchased Services	63,750	66,684	2,934
Supplies and Materials	3,400	1,620	(1,780)
Other Objects	650	560	(90)
	$ 242,733	$ 243,081	$ 348
Staff Services			
Salaries	$ 364,267	$ 359,056	$ (5,211)
Employee Benefits	102,060	90,527	(11,533)
Purchased Services	37,500	66,451	28,951
Supplies and Materials	7,500	1,637	(5,863)
Other Objects	750	1,048	298
	$ 512,077	$ 518,719	$ 6,642
Data Processing Services			
Salaries	$ 223,921	$ 233,848	$ 9,927
Employee Benefits	35,978	35,789	(189)
Purchased Services	166,350	146,325	(20,025)
Supplies and Materials	550	-	(550)
Other Objects	300	300	-
	$ 427,099	$ 416,262	$ (10,837)
Total Support Services - Central	$ 1,181,909	$ 1,178,062	$ (3,847)
Other Support Services			
Employee Benefits	$ -	$ 1	$ 1
Purchased Services	479,617	487,289	7,672
Total Support Services - Other Support Services	$ 479,617	$ 487,290	$ 7,673
Total Support Services	$ 19,694,753	$ 19,261,368	$ (433,385)

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)
EXPENDITURES (Continued)			
Community Services			
Salaries	$ 164,650	$ 209,094	$ 44,444
Employee Benefits	1,016	1,117	101
Purchased Services	3,600	506,929	503,329
Supplies and Materials	43,690	62,876	19,186
Other Objects	-	4,664	4,664
Total Community Services	$ 212,956	$ 784,680	$ 571,724
Intergovernmental Payments			
Payments to Other Districts and Governmental Units			
Payments to Other Districts and Governmental Units (In-State)			
Payments for Regular Programs			
Other Objects	$ 150,000	$ 1,846	$ (148,154)
	$ 150,000	$ 1,846	$ (148,154)
Payments for Special Education Programs			
Purchased Services	$ 1,655,000	$ 2,011,941	$ 356,941
Other Objects	275,000	-	(275,000)
	$ 1,930,000	$ 2,011,941	$ 81,941
Total Payments to Other Districts and Governmental Units (In-State)	$ 2,080,000	$ 2,013,787	$ (66,213)
Payments to Other Districts and Governmental Units-Tuition (In-State)			
Payments for Special Education Programs			
Other Objects	$ 495,000	$ 433,167	$ (61,833)
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	$ 495,000	$ 433,167	$ (61,833)
Total Payments to Other Districts and Governmental Units	$ 2,575,000	$ 2,446,954	$ (128,046)
Total Intergovernmental Payments	$ 2,575,000	$ 2,446,954	$ (128,046)
Capital Outlay			
Instruction			
Regular Programs	$ 355,546	$ 25,990	$ (329,556)
Special Education Programs	2,700	10,530	7,830
Other Instructional Programs	20,050	11,950	(8,100)
Support Services			
Instructional Staff	786,764	9,973	(776,791)
Internal Services	-	13,324	13,324
Total Capital Outlay	$ 1,165,060	$ 71,767	$ (1,093,293)
Total Expenditures	$ 70,016,806	$ 89,211,531	$ 19,194,725
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 127,202	$ 3,513,802	$ 3,386,600
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 127,202	$ 3,513,802	$ 3,386,600
FUND BALANCE - JULY 1, 2021		36,791,777	
FUND BALANCE - JUNE 30, 2022		$ 40,305,579	

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - OPERATIONS AND MAINTENANCE FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022			2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Property Taxes	$ 8,734,748	$ 8,822,409	$ 87,661	$ 8,437,030
Payments in Lieu of Taxes	1,135,515	5,310,516	4,175,001	-
Earnings on Investments	20,000	(8,165)	(28,165)	113,117
Other Local Sources	205,000	142,497	(62,503)	55,190
State Aid				
School Infrastructure - Maintenance	1,000,000	50,000	(950,000)	-
Federal Aid				
Other Federal Aid	936,000	-	(936,000)	-
Total Revenues	$ 12,031,263	$ 14,317,257	$ 2,285,994	$ 8,605,337
EXPENDITURES				
Support Services				
Operations and Maintenance				
Salaries	$ 3,642,931	$ 3,455,969	$ (186,962)	$ 3,490,874
Employee Benefits	660,857	674,949	14,092	567,216
Purchased Services	1,535,375	1,758,087	222,712	1,088,351
Supplies and Materials	1,876,100	1,663,870	(212,230)	1,521,303
Other Objects	-	355	355	-
Total Support Services - Operations and Maintenance	$ 7,715,263	$ 7,553,230	$ (162,033)	$ 6,667,744
Food Services				
Non-Capitalized Equipment	$ -	$ -	$ -	$ 2,008
Total Support Services - Food Services	$ -	$ -	$ -	$ 2,008
Total Support Services	$ 7,715,263	$ 7,553,230	$ (162,033)	$ 6,669,752
Capital Outlay				
Support Services				
Operations and Maintenance	$ 4,316,000	$ 5,856,035	$ 1,540,035	$ 507,664
Food Services	-	9,194	9,194	-
Total Capital Outlay	$ 4,316,000	$ 5,865,229	$ 1,549,229	$ 507,664
Total Expenditures	$ 12,031,263	$ 13,418,459	$ 1,387,196	$ 7,177,416
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 898,798	$ 898,798	$ 1,427,921
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ 898,798	$ 898,798	$ 1,427,921
FUND BALANCE - JULY 1, 2021		8,007,268		6,579,347
FUND BALANCE - JUNE 30, 2022		$ 8,906,066		$ 8,007,268

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - TRANSPORTATION FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022 Actual Amounts	2022 Variance from Final Budget Over (Under)	2021 Actual Amounts
REVENUES				
Property Taxes	$ 2,427,855	$ 2,354,713	$ (73,142)	$ 2,325,628
Payments in Lieu of Taxes	586,470	586,470	-	-
Earnings on Investments	5,000	(2,857)	(7,857)	37,205
Other Local Sources	-	-	-	34,803
State Aid				
Transportation	600,000	702,873	102,873	1,075,964
Total Revenues	$ 3,619,325	$ 3,641,199	$ 21,874	$ 3,473,600
EXPENDITURES				
Support Services				
Transportation				
Salaries	$ -	$ 11,103	$ 11,103	$ 8,225
Purchased Services	3,619,325	3,053,084	(566,241)	1,532,803
Total Support Services - Transportation	$ 3,619,325	$ 3,064,187	$ (555,138)	$ 1,541,028
Total Support Services	$ 3,619,325	$ 3,064,187	$ (555,138)	$ 1,541,028
Total Expenditures	$ 3,619,325	$ 3,064,187	$ (555,138)	$ 1,541,028
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 577,012	$ 577,012	$ 1,932,572
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ 577,012	$ 577,012	$ 1,932,572
FUND BALANCE - JULY 1, 2021		3,155,182		1,222,610
FUND BALANCE - JUNE 30, 2022		$ 3,732,194		$ 3,155,182

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022			2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Property Taxes	$ 2,861,113	$ 2,880,620	$ 19,507	$ 2,899,158
Payments in Lieu of Taxes	255,000	255,000	-	195,414
Earnings on Investments	10,000	(814)	(10,814)	21,809
Total Revenues	$ 3,126,113	$ 3,134,806	$ 8,693	$ 3,116,381
EXPENDITURES				
Instruction				
Regular Programs				
Employee Benefits	$ 520,665	$ 496,927	$ (23,738)	$ 426,854
Special Education Programs				
Employee Benefits	476,017	509,214	33,197	441,327
Remedial and Supplemental Programs K-12				
Employee Benefits	5,456	2,492	(2,964)	5,268
Adult/Continuing Education Programs				
Employee Benefits	1,625	-	(1,625)	89
Interscholastic Programs				
Employee Benefits	107,377	97,263	(10,114)	91,275
Summer School Programs				
Employee Benefits	7,950	11,075	3,125	5,476
Driver's Education Programs				
Employee Benefits	19,609	19,767	158	19,699
Truant Alternative and Optional Programs				
Employee Benefits	5,571	5,373	(198)	4,986
Total Instruction	$ 1,144,270	$ 1,142,111	$ (2,159)	$ 994,974
Support Services				
Pupil				
Attendance and Social Work Services				
Employee Benefits	$ 183,192	$ 176,722	$ (6,470)	$ 187,383
Guidance Services				
Employee Benefits	126,844	139,861	13,017	123,900
Health Services				
Employee Benefits	16,243	25,603	9,360	15,901
Other Support Services - Pupil				
Employee Benefits	17,931	18,826	895	4,347
Total Support Services - Pupil	$ 344,210	$ 361,012	$ 16,802	$ 331,531
Instructional Staff				
Improvement of Instruction Services				
Employee Benefits	$ 16,811	$ 18,103	$ 1,292	$ 16,851
Educational Media Services				
Employee Benefits	302,004	290,905	(11,099)	275,151
Total Support Services - Instructional Staff	$ 318,815	$ 309,008	$ (9,807)	$ 292,002
General Administration				
Executive Administration Services				
Employee Benefits	$ 23,536	$ 29,160	$ 5,624	$ 25,410
Total Support Services - General Administration	$ 23,536	$ 29,160	$ 5,624	$ 25,410
School Administration				
Office of the Principal Services				
Employee Benefits	$ 162,760	$ 172,608	$ 9,848	$ 155,450
Total Support Services - School Administration	$ 162,760	$ 172,608	$ 9,848	$ 155,450
Business				
Direction of Business Support Services				
Employee Benefits	$ 2,785	$ 2,736	$ (49)	$ 2,584
Fiscal Services				
Employee Benefits	85,656	80,142	(5,514)	92,153
Total Support Services - Business	$ 88,441	$ 82,878	$ (5,563)	$ 94,737

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022			2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Support Services (Continued)				
Operations and Maintenance				
Employee Benefits	$ 850,606	$ 801,295	$ (49,311)	$ 831,143
Total Support Services - Operations and Maintenance	$ 850,606	$ 801,295	$ (49,311)	$ 831,143
Internal Services				
Employee Benefits	$ 29,810	$ 31,634	$ 1,824	$ 32,504
Total Support Services - Internal Services	$ 29,810	$ 31,634	$ 1,824	$ 32,504
Central				
Information Services				
Employee Benefits	$ 37,404	$ 39,095	$ 1,691	$ 38,676
Staff Services				
Employee Benefits	32,836	30,807	(2,029)	32,741
Data Processing Services				
Employee Benefits	52,369	54,783	2,414	52,606
Total Support Services - Central	$ 122,609	$ 124,685	$ 2,076	$ 124,023
Total Support Services	$ 1,940,787	$ 1,912,280	$ (28,507)	$ 1,886,800
Community Services				
Employee Benefits	$ 9,923	$ 10,796	$ 873	$ 1,347
Total Community Services	$ 9,923	$ 10,796	$ 873	$ 1,347
Total Expenditures	$ 3,094,980	$ 3,065,187	$ (29,793)	$ 2,883,121
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 31,133	$ 69,619	$ 38,486	$ 233,260
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 31,133	$ 69,619	$ 38,486	$ 233,260
FUND BALANCE - JULY 1, 2021		1,221,677		988,417
FUND BALANCE - JUNE 30, 2022		$ 1,291,296		$ 1,221,677

NOTE 1 - BUDGETARY PROCESS

The District follows procedures mandated by Illinois State law and District Board policy to establish the budgetary data reflected in its financial statements. The original budget was passed on September 20, 2021. The modified accrual basis budgeted amounts in this report are the result of full compliance with the following procedures:

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is conducted to obtain taxpayer comments.

3. Prior to October 1, the budget is legally adopted through passage of a resolution.

4. Formal budgetary integration is employed as a management control device during the year.

5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.

6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2022 the following funds presented as Required Supplementary Information had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	$ 70,016,806	$ 89,211,531	$ 19,194,725
Operations and Maintenance Fund	12,031,263	13,418,459	1,387,196

SUPPLEMENTARY INFORMATION

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2022

	Educational Fund	Working Cash Fund	Total General Fund
ASSETS			
Cash and Cash Equivalents	$ 12,172,000	$ 1,197,603	$ 13,369,603
Investments, at Fair Value	24,164,606	2,782,290	26,946,896
Property Taxes Receivable, net of allowance of $289,291	28,217,975	-	28,217,975
Due from Other Governments, net of allowance of $0	1,738,430	-	1,738,430
Inventory, at cost	1,644,963	-	1,644,963
Total Assets	$ 67,937,974	$ 3,979,893	$ 71,917,867
LIABILITIES			
Accounts Payable and Accrued Expenditures	$ 127,279	$ -	$ 127,279
Payroll Liabilities	196,762	-	196,762
Payable to Other Governments	533,508	-	533,508
Other Accrued Liabilities	1,177,955	-	1,177,955
Total Liabilities	$ 2,035,504	$ -	$ 2,035,504
DEFERRED INFLOWS OF RESOURCES			
Property Taxes - Subsequent Year	$ 28,747,079	$ -	$ 28,747,079
Unavailable Revenues - Grants	49,999	-	49,999
Unearned Revenue	779,706	-	779,706
Total Deferred Inflows of Resources	$ 29,576,784	$ -	$ 29,576,784
FUND BALANCE			
Nonspendable			
Inventory	$ 1,644,963	$ -	$ 1,644,963
Restricted			
Student Activity Funds	1,821,973	-	1,821,973
Unassigned	32,858,750	3,979,893	36,838,643
Total Fund Balance	$ 36,325,686	$ 3,979,893	$ 40,305,579
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 67,937,974	$ 3,979,893	$ 71,917,867

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	Educational Fund	Working Cash Fund	General Fund Total
REVENUES			
Property Taxes	$ 57,750,929	$ -	$ 57,750,929
Payments in Lieu of Taxes	4,514,884	-	4,514,884
Tuition	247,416	-	247,416
Earnings on Investments	(7,958)	(3,028)	(10,986)
Food Services	913,403	-	913,403
District/School Activity Income	2,930,427	-	2,930,427
Textbooks	556,951	-	556,951
Other Local Sources	127,878	-	127,878
State Aid	3,454,202	-	3,454,202
Federal Aid	1,664,571	-	1,664,571
State Retirement Contributions	20,575,658	-	20,575,658
Total Revenues	$ 92,728,361	$ (3,028)	$ 92,725,333
EXPENDITURES			
Current			
Instruction			
Regular Programs	$ 31,827,402	$ -	$ 31,827,402
Special Education Programs	8,594,442	-	8,594,442
Other Instructional Programs	3,924,399	-	3,924,399
Student Activity Fund	1,724,861	-	1,724,861
State Retirement Contributions	20,575,658	-	20,575,658
Support Services			
Pupil	6,572,929	-	6,572,929
Instructional Staff	3,286,784	-	3,286,784
General Administration	876,131	-	876,131
School Administration	4,025,980	-	4,025,980
Business	799,725	-	799,725
Operations and Maintenance	149,615	-	149,615
Food Services	1,037,223	-	1,037,223
Internal Services	847,629	-	847,629
Central	1,178,062	-	1,178,062
Other Support Services	487,290	-	487,290
Community Services	784,680	-	784,680
Capital Outlay	71,767	-	71,767
Intergovernmental Payments			
Payments to Other Districts and Governmental Units	2,446,954	-	2,446,954
Total Expenditures	$ 89,211,531	$ -	$ 89,211,531
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 3,516,830	$ (3,028)	$ 3,513,802
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	$ 3,516,830	$ (3,028)	$ 3,513,802
FUND BALANCE - JULY 1, 2021	32,808,856	3,982,921	36,791,777
FUND BALANCE - JUNE 30, 2022	$ 36,325,686	$ 3,979,893	$ 40,305,579

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

		2022		2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Property Taxes	$ 57,351,885	$ 57,750,929	$ 399,044	$ 55,088,901
Payments in Lieu of Taxes	2,723,015	4,514,884	1,791,869	4,737,934
Tuition	323,200	247,416	(75,784)	209,081
Earnings on Investments	50,000	(7,958)	(57,958)	539,865
Food Services	970,000	913,403	(56,597)	25,159
District/School Activity Income	2,943,829	2,930,427	(13,402)	1,525,333
Textbooks	520,000	556,951	36,951	476,201
Other Local Sources	169,500	127,878	(41,622)	137,714
State Aid				
General State Aid	2,791,532	2,795,963	4,431	2,791,533
Special Education	500,000	469,718	(30,282)	459,396
Career and Technical Education	83,000	82,069	(931)	86,317
State Free Lunch and Breakfast	1,885	865	(1,020)	95
Driver Education	100,000	101,551	1,551	51,602
Technology - Learning Technology Centers	-	4,036	4,036	
Federal Aid				
Food Service	12,000	8,895	(3,105)	742
Title I	225,000	216,969	(8,031)	167,909
Title IV	12,500	14,412	1,912	32,507
Federal Special Education	997,537	975,441	(22,096)	932,331
CTE - Perkins	37,125	37,125	-	35,239
Title II - Teacher Quality	57,000	101,916	44,916	37,913
Medicaid Matching Funds - Administrative Outreach	35,000	38,029	3,029	57,244
Medicaid Matching Funds - Fee-for-Service Program	35,000	11,014	(23,986)	202
Other Federal Aid	200,000	260,770	60,770	215,424
State Retirement Contributions	-	20,575,658	20,575,658	32,887,378
Total Revenues	$ 70,139,008	$ 92,728,361	$ 22,589,353	$ 100,499,012
EXPENDITURES				
Instruction				
Regular Programs				
Salaries	$ 26,289,508	$ 26,409,905	$ 120,397	$ 25,300,855
Employee Benefits	3,206,951	3,946,830	739,879	3,363,347
Purchased Services	571,120	576,128	5,008	463,066
Supplies and Materials	724,075	744,740	20,665	876,774
Other Objects	5,665	3,250	(2,415)	3,416
Non-Capitalized Equipment	-	146,549	146,549	-
	$ 30,797,319	$ 31,827,402	$ 1,030,083	$ 30,007,458
Special Education Programs				
Salaries	$ 5,928,047	$ 5,680,956	$ (247,091)	$ 5,460,084
Employee Benefits	1,325,269	1,235,928	(89,341)	1,153,635
Purchased Services	35,215	27,806	(7,409)	14,587
Supplies and Materials	43,710	37,684	(6,026)	42,682
Other Objects	5,800	600	(5,200)	1,228
Non-Capitalized Equipment	-	7,619	7,619	
	$ 7,338,041	$ 6,990,593	$ (347,448)	$ 6,672,216
Remedial and Supplemental Programs K-12				
Salaries	$ 56,515	$ 83,322	$ 26,807	$ 40,600
Employee Benefits	18,160	21,413	3,253	16,865
Purchased Services	7,000	55,125	48,125	122,190
Supplies and Materials	110,000	10,423	(99,577)	216,363
Other Objects	-	3,225	3,225	6,430
Non-Capitalized Equipment	-	35,850	35,850	-
Termination Benefits	-	-	-	650
	$ 191,675	$ 209,358	$ 17,683	$ 403,098
Adult/Continuing Education Programs				
Salaries	$ 45,350	$ -	$ (45,350)	$ 5,494
Employee Benefits	2,548	35	(2,513)	79
Purchased Services	27,150	-	(27,150)	585
Supplies and Materials	1,000	-	(1,000)	-
Other Objects	7,500	-	(7,500)	-
	$ 83,548	$ 35	$ (83,513)	$ 6,158
CTE Programs				
Purchased Services	$ 7,100	$ 5,065	$ (2,035)	$ 3,925
Supplies and Materials	13,000	21,315	8,315	6,627
Non-Capitalized Equipment	-	11,022	11,022	-
	$ 20,100	$ 37,402	$ 17,302	$ 10,552
Interscholastic Programs				
Salaries	$ 1,566,867	$ 1,474,422	$ (92,445)	$ 1,446,213
Employee Benefits	16,522	12,670	(3,852)	13,346
Purchased Services	277,415	247,792	(29,623)	95,776
Supplies and Materials	139,550	112,638	(26,912)	105,461
Other Objects	11,300	11,503	203	9,301
Non-Capitalized Equipment	-	19,596	19,596	-
	$ 2,011,654	$ 1,878,621	$ (133,033)	$ 1,670,097

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022			2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Instruction (Continued)				
Summer School Programs				
Salaries	$ 178,495	$ 219,719	$ 41,224	$ 174,434
Employee Benefits	2,800	3,484	684	2,388
Purchased Services	120,920	211,131	90,211	72,778
Supplies and Materials	7,600	9,016	1,416	3,499
Other Objects	25,000	-	(25,000)	17,705
	$ 334,815	$ 443,350	$ 108,535	$ 270,804
Driver's Education Programs				
Salaries	$ 575,200	$ 570,258	$ (4,942)	$ 582,182
Employee Benefits	73,759	74,563	804	65,822
Purchased Services	43,200	45,948	2,748	46,044
Supplies and Materials	6,000	7,936	1,936	3,868
Other Objects	100	110	10	-
	$ 698,259	$ 698,815	$ 556	$ 697,916
Bilingual Programs				
Purchased Services	$ 4,250	$ 7,255	$ 3,005	$ 5,590
Supplies and Materials	5,000	1,580	(3,420)	5,652
	$ 9,250	$ 8,835	$ (415)	$ 11,242
Truant Alternative and Optional Programs				
Salaries	$ 402,762	$ 394,814	$ (7,948)	$ 360,292
Employee Benefits	50,335	81,458	31,123	44,962
Purchased Services	32,400	-	(32,400)	13,200
Supplies and Materials	1,000	47	(953)	38
Other Objects	2,530,000	-	(2,530,000)	-
	$ 3,016,497	$ 476,319	$ (2,540,178)	$ 418,492
Private Tuition				
Regular K-12 Programs				
Other Objects	$ -	$ -	$ -	$ 220,365
Special Education Programs K-12				
Other Objects	-	1,603,849	1,603,849	1,637,079
Remedial/Supplemental Programs K-12				
Other Objects	-	38,729	38,729	32,718
CTE Programs				
Other Objects	-	132,935	132,935	235,530
	$ -	$ 1,775,513	$ 1,775,513	$ 2,125,692
Student Activity Fund				
Other Objects	$ 1,867,879	$ 1,724,861	$ (143,018)	$ 1,197,798
	$ 1,867,879	$ 1,724,861	$ (143,018)	$ 1,197,798
State Retirement Contributions	$ -	$ 20,575,658	$ 20,575,658	$ 32,887,378
Total Instruction	$ 46,369,037	$ 66,646,762	$ 20,277,725	$ 76,378,901
Support Services				
Pupil				
Attendance and Social Work Services				
Salaries	$ 1,263,513	$ 1,241,535	$ (21,978)	$ 1,232,202
Employee Benefits	435,729	393,201	(42,528)	381,387
Purchased Services	13,150	8,763	(4,387)	4,634
Supplies and Materials	6,300	3,692	(2,608)	3,918
Other Objects	1,400	409	(991)	399
	$ 1,720,092	$ 1,647,600	$ (72,492)	$ 1,622,540
Guidance Services				
Salaries	$ 3,563,325	$ 3,501,040	$ (62,285)	$ 3,246,727
Employee Benefits	518,029	590,668	72,639	467,616
Purchased Services	185,538	255,313	69,775	104,932
Supplies and Materials	45,268	52,938	7,670	35,001
Other Objects	1,350	1,224	(126)	628
	$ 4,313,510	$ 4,401,183	$ 87,673	$ 3,854,904
Health Services				
Salaries	$ 273,871	$ 228,828	$ (45,043)	$ 252,622
Employee Benefits	84,927	62,826	(22,101)	72,735
Purchased Services	37,022	37,951	929	38,166
Supplies and Materials	9,250	8,983	(267)	9,894
	$ 405,070	$ 338,588	$ (66,482)	$ 373,417
Other Support Services - Pupil				
Salaries	$ 130,425	$ 110,195	$ (20,230)	$ 33,691
Employee Benefits	415	1,593	1,178	1,620
Purchased Services	51,263	35,051	(16,212)	48,209
Supplies and Materials	43,200	38,719	(4,481)	43,950
	$ 225,303	$ 185,558	$ (39,745)	$ 127,470
Total Support Services - Pupil	$ 6,663,975	$ 6,572,929	$ (91,046)	$ 5,978,331

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

		2022		2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Support Services (Continued)				
Instructional Staff				
Improvement of Instruction Services				
Salaries	$ 347,626	$ 386,753	$ 39,127	$ 325,911
Employee Benefits	70,458	71,184	726	62,592
Purchased Services	141,850	84,518	(57,332)	102,677
Supplies and Materials	19,700	28,820	9,120	22,696
Other Objects	1,650	552	(1,098)	353
Non-Capitalized Equipment	-	33,482	33,482	-
	$ 581,284	$ 605,309	$ 24,025	$ 514,229
Educational Media Services				
Salaries	$ 1,708,843	$ 1,704,953	$ (3,890)	$ 1,558,563
Employee Benefits	286,923	336,141	49,218	250,526
Purchased Services	585,500	544,936	(40,564)	465,550
Supplies and Materials	86,250	89,703	3,453	1,175,280
Other Objects	1,750	-	(1,750)	1,204
Non-Capitalized Equipment	-	5,742	5,742	-
	$ 2,669,266	$ 2,681,475	$ 12,209	$ 3,451,123
Total Support Services - Instructional Staff	$ 3,250,550	$ 3,286,784	$ 36,234	$ 3,965,352
General Administration				
Board of Education Services				
Purchased Services	$ 644,000	$ 341,175	$ (302,825)	$ 617,033
Supplies and Materials	14,700	14,715	15	8,416
Other Objects	21,000	15,080	(5,920)	17,507
	$ 679,700	$ 370,970	$ (308,730)	$ 642,956
Executive Administration Services				
Salaries	$ 400,002	$ 387,077	$ (12,925)	$ 417,930
Employee Benefits	65,028	62,931	(2,097)	73,530
Purchased Services	13,700	45,906	32,206	11,176
Supplies and Materials	3,450	6,393	2,943	1,047
Other Objects	3,200	2,854	(346)	3,084
	$ 485,380	$ 505,161	$ 19,781	$ 506,767
Total Support Services - General Administration	$ 1,165,080	$ 876,131	$ (288,949)	$ 1,149,723
School Administration				
Office of the Principal Services				
Salaries	$ 3,209,495	$ 3,300,820	$ 91,325	$ 3,107,462
Employee Benefits	627,351	565,308	(62,043)	554,563
Purchased Services	69,100	72,793	3,693	67,885
Supplies and Materials	39,100	53,531	14,431	41,909
Other Objects	3,350	710	(2,640)	559
Non-Capitalized Equipment	-	1,279	1,279	-
	$ 3,948,396	$ 3,994,441	$ 46,045	$ 3,772,378
Other Support Services - School Administration				
Purchased Services	$ 48,250	$ 31,148	$ (17,102)	$ 34,421
Supplies and Materials	1,000	391	(609)	51
	$ 49,250	$ 31,539	$ (17,711)	$ 34,472
Total Support Services - School Administration	$ 3,997,646	$ 4,025,980	$ 28,334	$ 3,806,850
Business				
Direction of Business Support Services				
Salaries	$ 191,601	$ 196,604	$ 5,003	$ 186,021
Employee Benefits	47,940	48,827	887	44,920
Purchased Services	800	702	(98)	1,294
Other Objects	400	340	(60)	-
	$ 240,741	$ 246,473	$ 5,732	$ 232,235
Fiscal Services				
Salaries	$ 373,412	$ 347,638	$ (25,774)	$ 386,807
Employee Benefits	113,838	71,782	(42,056)	98,387
Purchased Services	9,950	8,146	(1,804)	4,918
Supplies and Materials	4,500	5,301	801	3,486
Other Objects	750	120,385	119,635	639
	$ 502,450	$ 553,252	$ 50,802	$ 494,237
Total Support Services - Business	$ 743,191	$ 799,725	$ 56,534	$ 726,472
Operations and Maintenance				
Purchased Services	$ 162,500	$ 148,468	$ (14,032)	$ 150,851
Supplies and Materials	3,200	1,147	(2,053)	1,112
Total Support Services - Operations and Maintenance	$ 165,700	$ 149,615	$ (16,085)	$ 151,963

See Accompanying Independent Auditor's Report

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

		2022		2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Support Services (Continued)				
Food Services				
Purchased Services	$ 1,284,024	$ 1,032,943	$ (251,081)	$ 213,950
Supplies and Materials	6,500	4,280	(2,220)	370
Other Objects	11,000	-	(11,000)	-
Total Support Services - Food Services	$ 1,301,524	$ 1,037,223	$ (264,301)	$ 214,320
Internal Services				
Salaries	$ 151,596	$ 164,692	$ 13,096	$ 163,547
Employee Benefits	57,975	70,209	12,234	52,583
Purchased Services	34,500	22,117	(12,383)	20,036
Supplies and Materials	433,490	566,235	132,745	387,627
Other Objects	68,000	24,376	(43,624)	40,051
Total Support Services - Internal Services	$ 745,561	$ 847,629	$ 102,068	$ 663,844
Central				
Information Services				
Salaries	$ 164,544	$ 166,489	$ 1,945	$ 159,908
Employee Benefits	10,389	7,728	(2,661)	8,233
Purchased Services	63,750	66,684	2,934	55,540
Supplies and Materials	3,400	1,620	(1,780)	2,072
Other Objects	650	560	(90)	285
	$ 242,733	$ 243,081	$ 348	$ 226,038
Staff Services				
Salaries	$ 364,267	$ 359,056	$ (5,211)	$ 357,139
Employee Benefits	102,060	90,527	(11,533)	95,038
Purchased Services	37,500	66,451	28,951	25,179
Supplies and Materials	7,500	1,637	(5,863)	7,634
Other Objects	750	1,048	298	615
	$ 512,077	$ 518,719	$ 6,642	$ 485,605
Data Processing Services				
Salaries	$ 223,921	$ 233,848	$ 9,927	$ 217,399
Employee Benefits	35,978	35,789	(189)	31,139
Purchased Services	166,350	146,325	(20,025)	145,082
Supplies and Materials	550	-	(550)	-
Other Objects	300	300	-	300
	$ 427,099	$ 416,262	$ (10,837)	$ 393,920
Total Support Services - Central	$ 1,181,909	$ 1,178,062	$ (3,847)	$ 1,105,563
Other Support Services				
Employee Benefits	$ -	$ 1	$ 1	$ -
Purchased Services	479,617	487,289	7,672	518,530
Total Support Services - Other Support Services	$ 479,617	$ 487,290	$ 7,673	$ 518,530
Total Support Services	$ 19,694,753	$ 19,261,368	$ (433,385)	$ 18,280,948
Community Services				
Salaries	$ 164,650	$ 209,094	$ 44,444	$ 50,932
Employee Benefits	1,016	1,117	101	471
Purchased Services	3,600	506,929	503,329	1,050
Supplies and Materials	43,690	62,876	19,186	24,065
Other Objects	-	4,664	4,664	-
Total Community Services	$ 212,956	$ 784,680	$ 571,724	$ 76,518
Intergovernmental Payments				
Payments to Other Districts and Governmental Units				
Payments to Other Districts and Governmental Units (In-State)				
Payments for Regular Programs				
Purchased Services	$ -	$ -	$ -	$ 29,546
Other Objects	150,000	1,846	(148,154)	97,008
	$ 150,000	$ 1,846	$ (148,154)	$ 126,554
Payments for Special Education Programs				
Purchased Services	$ 1,655,000	$ 2,011,941	$ 356,941	$ 1,796,564
Other Objects	275,000	-	(275,000)	286,869
	$ 1,930,000	$ 2,011,941	$ 81,941	$ 2,083,433
Other Payments to In-State Govt Units				
Purchased Services	$ -	$ -	$ -	$ 11,003
	$ -	$ -	$ -	$ 11,003
Total Payments to Other Districts and Governmental Units (In-State)	$ 2,080,000	$ 2,013,787	$ (66,213)	$ 2,220,990

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

		2022		2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Intergovernmental Payments (Continued)				
Payments to Other Districts and Governmental Units (Continued)				
Payments to Other Districts and Governmental Units-Tuition (In-State)				
Payments for Special Education Programs				
Other Objects	$ 495,000	$ 433,167	$ (61,833)	$ 495,882
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	$ 495,000	$ 433,167	$ (61,833)	$ 495,882
Total Payments to Other Districts and Governmental Units	$ 2,575,000	$ 2,446,954	$ (128,046)	$ 2,716,872
Total Intergovernmental Payments	$ 2,575,000	$ 2,446,954	$ (128,046)	$ 2,716,872
Capital Outlay				
Instruction				
Regular Programs	$ 355,546	$ 25,990	$ (329,556)	$ 766,588
Special Education Programs	2,700	10,530	7,830	-
Other Instructional Programs	20,050	11,950	(8,100)	45,423
Support Services				
Pupil	-	-	-	6,545
Instructional Staff	786,764	9,973	(776,791)	383,004
General Administration	-	-	-	647
School Administration	-	-	-	4,999
Internal Services	-	13,324	13,324	11,927
Total Capital Outlay	$ 1,165,060	$ 71,767	$ (1,093,293)	$ 1,219,133
Total Expenditures	$ 70,016,806	$ 89,211,531	$ 19,194,725	$ 98,672,372
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 122,202	$ 3,516,830	$ 3,394,628	$ 1,826,640
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 122,202	$ 3,516,830	$ 3,394,628	$ 1,826,640
FUND BALANCE - JULY 1, 2021		32,808,856		29,320,361
FUND BALANCE ADJUSTMENT		-		1,661,855
FUND BALANCE - JUNE 30, 2022		$ 36,325,686		$ 32,808,856

See Accompanying Independent Auditor's Report

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - WORKING CASH FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022			2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Earnings on Investments	$ 5,000	$ (3,028)	$ (8,028)	$ 54,939
Total Revenues	$ 5,000	$ (3,028)	$ (8,028)	$ 54,939
EXPENDITURES	$ -	$ -	$ -	$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 5,000	$ (3,028)	$ (8,028)	$ 54,939
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 5,000	$ (3,028)	$ (8,028)	$ 54,939
FUND BALANCE - JULY 1, 2021		3,982,921		3,927,982
FUND BALANCE - JUNE 30, 2022		$ 3,979,893		$ 3,982,921

See Accompanying Independent Auditor's Report

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICES FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022			2021
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Property Taxes	$ 2,613,301	$ 2,651,171	$ 37,870	$ 2,535,410
Earnings on Investments	10,000	(1,016)	(11,016)	20,176
Total Revenues	$ 2,623,301	$ 2,650,155	$ 26,854	$ 2,555,586
EXPENDITURES				
Debt Services				
Interest				
Other Interest on Long-Term Debt				
Other Objects	$ 212,961	$ 212,961	$ -	$ 270,438
Total Debt Services - Interest	$ 212,961	$ 212,961	$ -	$ 270,438
Payments of Principal on Long-Term Debt				
Other Objects	$ 2,350,000	$ 2,350,000	$ -	$ 2,240,000
Total Debt Services - Payment of Principal on Long-Term Debt	$ 2,350,000	$ 2,350,000	$ -	$ 2,240,000
Total Debt Services	$ 2,562,961	$ 2,562,961	$ -	$ 2,510,438
Total Expenditures	$ 2,562,961	$ 2,562,961	$ -	$ 2,510,438
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 60,340	$ 87,194	$ 26,854	$ 45,148
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 60,340	$ 87,194	$ 26,854	$ 45,148
FUND BALANCE - JULY 1, 2021		1,408,875		1,363,727
FUND BALANCE - JUNE 30, 2022		$ 1,496,069		$ 1,408,875

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)

This schedule is completed for school districts only.

Fund	ACCOUNT NO - TITLE		Amount
	OPERATING EXPENSE PER PUPIL		
EXPENDITURES:			
ED	Total Expenditures	$	66,911,012
O&M	Total Expenditures		13,418,459
DS	Total Expenditures		2,562,961
TR	Total Expenditures		3,064,187
MR/SS	Total Expenditures		3,065,187
	Total Expenditures	$	**89,021,806**
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
ED	Adult/Continuing Education Programs	$	35
ED	Summer School Programs		443,350
ED	Regular K-12 Programs - Private Tuition		1,603,849
ED	Special Education Programs K-12 - Private Tuition		38,729
ED	CTE Programs - Private Tuition		132,935
ED	Community Services		784,680
ED	Total Payments to Other Govt Units		2,446,954
ED	Capital Outlay		71,767
ED	Non-Capitalized Equipment		261,139
O&M	Capital Outlay		5,865,229
DS	Debt Service - Payments of Principal on Long-Term Debt		2,350,000
MR/SS	Summer School Programs		11,075
MR/SS	Community Services		10,796
	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	$	**14,020,538**
	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		75,001,268
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		3,471.63
	Estimated OEPP (Line 97 divided by Line 98)	$	**21,604.05**
	PER CAPITA TUITION CHARGE		
LESS OFFSETTING RECEIPTS/REVENUES:			
ED	Total Food Service	$	913,403
ED-O&M	Total District/School Activity Income (without Student Activity Funds)		1,042,176
ED	Rentals - Regular Textbooks		244,947
ED	Sales - Regular Textbooks		312,004
ED-O&M	Rentals		142,042
ED-O&M-TR	Total Special Education		469,718
ED-O&M-MR/SS	Total Career and Technical Education		82,069
ED	State Free Lunch & Breakfast		865
ED-O&M	Driver Education		101,551
ED-O&M-TR-MR/SS	Total Transportation		702,873
ED-O&M-DS-TR-MR/SS	Technology - Technology for Success		4,036
O&M	School Infrastructure - Maintenance Projects		50,000
ED-MR/SS	Total Food Service		8,895
ED-O&M-TR-MR/SS	Total Title I		216,969
ED-O&M-TR-MR/SS	Total Title IV		14,412
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through		847,887
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board		127,554
ED-O&M-MR/SS	Total CTE - Perkins		37,125
ED-O&M-TR-MR/SS	Title II - Teacher Quality		101,916
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach		38,029
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Fee-for-Service Program		11,014
ED-O&M-TR-MR/SS	Other Restricted Revenue from Federal Sources (Describe & Itemize)		260,770
ED-TR-MR/SS	**Special Education Contributions from EBF Funds ****		1,052,118
ED-MR/SS	**English Learning (Bilingual) Contributions from EBF Funds ****		10,501
	Total Deductions for PCTC Computation Line 104 through Line 193	$	**6,792,874**
	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		68,208,394
	Total Depreciation Allowance (from page 32, Line 18, Col I)		3,216,429
	Total Allowance for PCTC Computation (Line 196 plus Line 197)		71,424,823
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021		3,471.63
	Total Estimated PCTC (Line 198 divided by Line 199) *	$	**20,573.86**

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

**** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.**

Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.

Evidence Based Funding Link:

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Education
Lyons Township High School District No. 204
La Grange, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited

Lyons Township High School District No. 204's

compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lyons Township High School District No. 204's major federal programs for the year ended June 30, 2022. Lyons Township High School District No. 204's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Lyons Township High School District No. 204 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December xx, 2022

Lyons Township High School District 204
06-016-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Expenditure/Disbursements[4] Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
CHILD NUTRITION CLUSTER											
U.S. Department of Agriculture passed through Illinois State Board of Education											
Special Milk Program**	10.556	21-4215-00	510	1,035	510		1,035			1,545	N/A
Special Milk Program**	10.556	22-4215-00		7,861			7,861			7,861	N/A
Subtotal CFDA 10.556			**510**	**8,896**	**510**		**8,896**			9,406	
TOTAL CHILD NUTRITION CLUSTER			**510**	**8,896**	**510**		**8,896**			9,406	
SUBTOTAL CFDA "10"			**510**	**8,896**	**510**		**8,896**			9,406	
U.S. Department of Education passed through Illinois State Board of Education											
Title I - Low Income (M)***	84.010	21-4300-00	148,150	85,026	148,150		85,026			233,176	272,033
Title I - Low Income (M)***	84.010	22-4300-00		131,943			131,943			131,943	225,607
Subtotal CFDA 84.010			**148,150**	**216,969**	**148,150**		**216,969**			365,119	
Title IVA - Student Support & Academic Enrich***	84.424	21-4400-00	20,393	739	20,393		739			21,132	21,132
Title IVA - Student Support & Academic Enrich***	84.424	22-4400-00		13,673			13,673			13,673	13,673
Subtotal CFDA 84.424			**20,393**	**14,412**	**20,393**		**14,412**			34,805	
Title II - Teacher Quality***	84.367	21-4932-00	29,889	34,153	29,889		34,153			64,042	84,090
Title II - Teacher Quality***	84.367	22-4932-00		67,763			67,763			67,763	83,246
Subtotal CFDA 84.367			**29,889**	**101,916**	**29,889**		**101,916**			131,805	
SPECIAL EDUCATION CLUSTER											
Special Education - IDEA - Room & Board***	84.027	21-4625-00	58,801	39,374	58,801		39,374			98,175	N/A
Special Education - IDEA - Room & Board***	84.027	22-4625-00		88,180			88,180			88,180	N/A
Special Education - IDEA - Flow Through	84.027	22-4620-00		847,887			847,887			847,887	862,990
COVID-19 - IDEA ARP Funding Flow Through	84.027X	22-4998-ID		91,743			91,743			91,743	214,360
Subtotal CFDA 84.027			**58,801**	**1,067,184**	**58,801**		**1,067,184**			1,125,985	
TOTAL SPECIAL EDUCATION CLUSTER			**58,801**	**1,067,184**	**58,801**		**1,067,184**			1,125,985	
COVID-19 - ARP - Elementary and Secondary Emergency Relief Fund (M)	84.425U	22-4998-E3		169,027			169,027			169,027	1,634,771
Subtotal CFDA 84.425				**169,027**			**169,027**			169,027	
US Department of Education Passed Through Dupage Area Occupational Education System:											
V.E. - Perkins - Secondary	84.048	22-4770-00		37,125			37,125			37,125	37,125
Subtotal CFDA 84.048				**37,125**			**37,125**			37,125	
SUBTOTAL CFDA "84"			**257,233**	**1,606,633**	**257,233**		**1,606,633**			1,863,866	

Lyons Township High School District 204
06-016-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Expenditure/Disbursements[4] Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
MEDICAID CLUSTER											
US Department of Health and Human Services											
Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Matching	93.778	22-4991-00		38,029			38,029			38,029	N/A
TOTAL MEDICAID CLUSTER				**38,029**			**38,029**			38,029	
TOTAL CFDA "93"				**38,029**			**38,029**			38,029	
TOTAL FEDERAL ASSISTANCE			**257,743**	**1,653,558**	**257,743**		**1,653,558**			1,911,301	
** Project End Date 9/30											
***Project End Date 8/31											

• **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

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[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of Lyons Township High School District No. 204 under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect rate as allowed under the Uniform Guidance.

NOTE 4 - SUBRECEIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2022.

NOTE 5 - FEDERAL LOANS

There were no federal loans or loan guarantees outstanding at year end.

NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The District was not a recipient of federally donated PPE.

1) Summary of auditor's results:

a. The auditor's report expresses an unmodified opinion on whether the financial statements of Lyons Township High School District No. 204 were prepared in accordance with GAAP.

b. No significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.

c. No instances of non-compliance material to the financial statements of Lyons Township High School District No. 204, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

d. No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.

e. The auditor's report on compliance for the major federal award programs for Lyons Township High School District No. 204 expresses an unmodified opinion on all major federal programs.

f. There are no audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a).

g. The programs tested as major programs were: Title I Low Income (CFDA #84.010) and Covid-19 – ARP – Elementary and Secondary Emergency Relief Fund (CFDA #84.425U).

h. The threshold used to distinguish between Type A and Type B programs was $750,000.

i. Lyons Township High School District No. 204 was determined to not be a low-risk auditee.

2) There were no findings related to the financial statements which are required to be reported.

3) There were no findings related to federal awards which are required to be reported.

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2022 - N/A** **2. THIS FINDING IS:** ☐ New ☐ **Repeat from Prior Year?**
Year originally reported? ______

3. Criteria or specific requirement

4. Condition

5. Context[12]

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).
[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.
[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2022 - N/A** **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? ______

3. Federal Program Name and Year: ______

4. Project No.: ______ **5. CFDA No.:** ______

6. Passed Through: ______

7. Federal Agency: ______

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Lyons Township High School District 204
06-016-2040-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2022

Finding Number	Condition	Current Status[20]
NONE		

When possible, all prior findings should be on the same page
[19] Explanation of this schedule - §200.511 (b)
[20] Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

Lyons Township High School District No. 204

100 S. Brainard Ave.
La Grange, IL 60525

Eder, Casella & Co.
Suite 203
5400 West Elm Street
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Lyons Township High School District No. 204 (District), which comprise the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information as of June 30, 2022, and the related statement of activities for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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 light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of the auditor's report, 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 August 31, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. 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.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.

6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

7. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

9. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.

10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

12. All funds and activities are properly classified.

13. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements - and Management's Discussion and Analysis-for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

14. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.

15. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.

16. Our policy regarding whether to first apply restricted, committed, assigned, or unassigned resources when an expense is incurred for purposes for which more than one resource of fund balance is available is appropriately disclosed and fund balance is properly recognized under the policy.

17. All revenues within the statement of activities have been properly classified as program revenue, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

19. All interfund and intra-entity transactions and balances have been properly classified and reported.

20. Deposit and investment risks have been properly and fully disclosed.

21. Capital assets are properly capitalized, reported, and if applicable, depreciated.

22. With regard to investments and other instruments reported at fair value:

    a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.

    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.

d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

23. With respect to preparation of financial statements, ISBE's AFR report, the SEFA, the data collection form, and the workers' compensation form; and maintenance of fixed assets, we have performed the following:

a. Made all management decisions and performed all management functions;

b. Assigned a competent individual to oversee the services;

c. Evaluated the adequacy of the services performed;

d. Evaluated and accepted responsibility for the result of the service performed; and

e. Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

24. 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 of the various opinion units referred to above, such as records, documentation, and other matters.

b. Additional information that you have requested from us for the purpose of the audit.

c. Unrestricted access to persons within the District 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 as listed below:

- November 15, 2021
- December 20, 2021
- January 18, 2022
- February 8, 2022 – Special Meeting
- February 22, 2022
- March 21, 2022
- April 18, 2022
- May 16, 2022
- June 21, 2022
- July 6, 2022 – Special Meeting
- August 15, 2022
- September 19, 2022
- October 17, 2022

25. All transactions have been recorded in the accounting records and are reflected in the financial statements.

26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

27. We have no knowledge of any fraud or suspected fraud that affects the District 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.

28. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.

29. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

30. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

31. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

32. 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, and fund balance or net position.

33. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.

34. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the Statement of Net Position date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

35. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

36. There are no:

    a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB 62.

    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.

d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

37. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

38. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

39. We acknowledge our responsibility for the required supplementary information (RSI). All RSI is measured and presented within the prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior year. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

40. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

41. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

42. Provisions for uncollectible receivables have been properly identified and recorded.

43. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.

44. With respect to the supplemental financial information, we acknowledge our responsibility for presenting the supplemental financial information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental financial information, 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 supplemental financial information 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 supplemental information.

45. We agree with the findings of specialists in evaluating the District's accrued pension liability and OPEB liability 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 an impact on the independence or objectivity of the specialists.

46. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Single Audit

47. With respect to federal award programs, we represent the following to you:

    a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

b. We are responsible for the preparation and presentation of the Schedule of Expenditures of Federal Awards (SEFA) and related notes in accordance with the Uniform Guidance.

c. We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.

d. The methods of measurement or presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

e. We are responsible for including the auditor's report on the SEFA in any document that contains the SEFA and that indicates that the auditor has reported on such information.

f. We have identified and disclose all of our government programs and related activities subject to the Uniform Guidance compliance audit.

g. 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 auditor's report thereon.

h. We have, in accordance with the Uniform Guidance, identified 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, food commodities, direct appropriations and other assistance.

i. We have provided to you our interpretation of any compliance requirements that are subject to varying interpretations.

j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

k. We have received no requests from a federal agency to audit one or more specific programs as a major program.

l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.

m. We have disclosed to you any communications from federal awarding agencies 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 auditor's report.

n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o. 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 and are prepared on a basis consistent with the SEFA.

p. 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.

q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable

r. We have charged costs to federal awards in accordance with applicable cost principles.

s. 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.

t. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

u. The reporting package does not contain personally identifiable information.

v. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgement of the auditor's role in the preparation of this information.

w. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

x. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program; and we have complied with these direct and material compliance requirements.

y. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

z. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.

aa. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: ________________________________

Title: __________________________________

Date: __________________________________

FY 22 Budget to Actual Comparison (Modified Accrual)
District Revenue (Operating Funds)

	2021-2022 Original Budget	2021-2022 FYTD Activity	2021-2022 Unexpended Bal	2021-2022 FY %
Education Fund - 10				
Local Sources	63,181,550	65,145,667	1,964,117	103.11%
State Sources	3,476,417	3,454,201	(22,216)	99.36%
Federal Sources	1,611,162	1,664,571	53,409	103.31%
Total	**68,269,129**	**70,264,439**	**1,995,310**	**102.92%**
	=================	=================	=================	=========
O&M Fund - 20				
Local Sources	10,095,263	14,267,255	4,171,992	141.33%
State Sources	1,000,000	50,000	(950,000)	5.00%
Federal Sources	936,000	0	(936,000)	0.00%
Total	**12,031,263**	**14,317,255**	**2,285,992**	**119.00%**
	=================	=================	=================	=========
Transportation Fund - 40				
Local Sources	3,019,325	2,938,326	(80,999)	97.32%
State Sources	600,000	702,873	102,873	117.15%
Total	**3,619,325**	**3,641,199**	**21,874**	**100.60%**
	=================	=================	=================	=========
IMRF/SS Fund - 50				
Local Sources	3,126,113	3,134,807	8,694	100.28%
Total	**3,126,113**	**3,134,807**	**8,694**	**100.28%**
	=================	=================	=================	=========
Working Cash Fund - 70				
Local Sources	5,000	(3,028)	(8,028)	-60.56%
Total	**5,000**	**(3,028)**	**(8,028)**	**-60.56%**
	=================	=================	=================	=========
Grand Total	**87,050,830**	**91,354,672**	**4,303,842**	**104.94%**

FY22 Budget to Actual Comparison (Modified Accrual)
District Expenditures (Operating Funds)

	2021-2022 Original Budget	2021-2022 FYTD Activity	2021-2022 Unexpended Bal	2021-2022 FY %
Education Fund - 10				
Salaries	47,573,835	47,372,008	201,827	99.58%
Benefits	7,154,400	7,786,213	(631,813)	108.83%
Purchased Services	6,812,734	7,131,801	(319,067)	104.68%
Supplies	1,821,983	1,886,356	(64,373)	103.53%
Capital Outlay	1,165,060	71,767	1,093,293	6.16%
Other	3,620,915	2,401,715	1,219,200	66.33%
Non-Capital Equipment	0	261,140	(261,140)	0.00%
Total	**68,148,927**	**66,911,000**	**1,237,927**	**98.18%**
	=================	=================	=================	=========
O&M Fund - 20				
Salaries	3,642,931	3,455,969	186,962	94.87%
Benefits	660,857	674,949	(14,092)	102.13%
Purchased Services	1,535,375	1,758,087	(222,712)	114.51%
Supplies	1,876,100	1,663,870	212,230	88.69%
Capital Outlay	4,316,000	5,865,229	(1,549,229)	135.90%
Other	0	355	(355)	0.00%
Total	**12,031,263**	**13,418,459**	**(1,387,196)**	**111.53%**
	=================	=================	=================	=========
Transportation Fund - 40				
Salaries	0	11,103	(11,103)	0.00%
Purchased Services	3,619,325	3,053,084	566,241	84.36%
Total	**3,619,325**	**3,064,187**	**555,138**	**84.66%**
	=================	=================	=================	=========
IMRF/SS Fund - 50				
Benefits	3,094,980	3,065,187	29,793	99.04%
Total	**3,094,980**	**3,065,187**	**29,793**	**99.04%**
	=================	=================	=================	=========
Grand Total	**86,894,495**	**86,458,833**	**435,662**	**99.50%**

	A	B	C	D	E	F	G
1	**FY 22 Actual Revenue and Expense By Fund Summary**						
2	**(Ed., O&M, Transportation, SS/IMRF and Working Cash)**						
3		**Education Fund**	**O&M Fund**	**Trans. Fund**	**SS & IMR Fund**	**Working Cash Fund**	**Total (Operating Funds)**
4	**Beginning Fund Balance**	**31,150,273**	**8,007,268**	**3,155,182**	**1,221,677**	**3,982,921**	**Columns B,C,D,E,F**
5							
6	**Revenue**						
7	Property Taxes	57,750,929	8,822,409	2,354,713	2,880,620	-	71,808,671
8	CPPRT	4,514,884	5,310,516	586,470	255,000		10,666,870
9	Earnings on Investments	(7,958)	(8,165)	(2,857)	(814)	(3,028)	(22,822)
10	Other Local Sources	2,887,824	142,497	-	-	-	3,030,321
11	State Evidence Based Funding	2,795,963	-	-	-	-	2,795,963
12	State Aid Categorical	658,239	50,000	702,873	-	-	1,411,112
13	Federal Aid	1,664,571	-	-	-	-	1,664,571
14	**Total Revenue (All Sources)**	**70,264,452**	**14,317,257**	**3,641,199**	**3,134,806**	**-3,028**	**91,354,686**
15							
16	**Expenditures**						
17	Salaries	47,372,008	3,455,969	11,103	-	-	50,839,080
18	Employee Benefits	7,786,213	674,949	-	3,065,187	-	11,526,349
19	Purchased Services	7,131,801	1,758,087	3,053,084	-	-	11,942,972
20	Supplies	1,886,356	1,663,870	-	-	-	3,550,226
21	Capital Outlay	71,767	5,865,229	-	-	-	5,936,996
22	Other Objects	2,401,715	355	-	-	-	2,402,070
23	Non-Capital Equipment	261,140	-	-	-	-	261,140
24	**Total Expenditures (All Uses)**	**66,911,000**	**13,418,459**	**3,064,187**	**3,065,187**	**0**	**86,458,833**
25							
26	**Excess Revenue over Expenses**	**3,353,452**	**898,798**	**577,012**	**69,619**	**(3,028)**	**4,895,853**
27							
28	**Ending Fund Balance**	**34,503,725**	**8,906,066**	**3,732,194**	**1,291,296**	**3,979,893**	**52,413,174**

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6474 · Email: bstachacz@lths.net · Website: www.lths.net

Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education

From: Brian Stachacz

Date: 11/29/2022

Re: FY23 Property Tax Relief Grant

Information: In 2017, the State of Illinois changed the process for school funding. As part of that legislation, a Property Tax Relief Grant was created in order for school district's to have the opportunity to reduce their tax levy and in doing so receive a grant from the State of Illinois to replace some or all of the lost revenue in the tax levy. In the current year, there is $49.7 million that has been allocated to fund such grants. The State has published a list of eligibility for the grant based on a District Adjusted Operating Tax Rate divided by and Average Operating Tax Rate of Organizational Type. District 204 is currently ranked 642nd in line for a grant with $797 million in possible grants available to the districts that are ahead of us. By the simple math, it is very possible that all $49.7 million will be used long before we have the opportunity to receive a grant. However, in the unlikely event that we are selected for the grant, I would like to explain the process of obtaining a grant in the event that the Board would like to apply for one.

The grant process starts with us filing an application with the State Board of Education no later than January 9th of 2023. According to the State, we will be notified of our grant status no later than the March 1st of 2023 and could start to receive payment in May/June of 2023, provided that we accept the grant and file a property tax abatement resolution with the county.

In order to participate in the grant program, District 204 would need to provide $2.98 million of property tax relief in the 2022 and 2023 Tax Years in order to receive $1.3 million of grant money from the state in each year. In FY 24 and FY25, we would lose roughly $1.7 million in revenue in each year due to participation in this grant program. However, in future years, the $1.3 million grant will be included with our state funding total. What this means is, if the state continues to appropriate money at this level, we have effectively increased our total state revenue by $1.3 million for all future years. Additionally, we can without penalty, increase our levy two years after receiving the grant, back to the amount that it otherwise would have been without participation in the grant. The $2.98 million that we reduced (abated) could be added back to our extension base for the 2024 Tax Levy.

This would allow us to potentially re-capture, over two years, the loss of $3.4 million from the first two years. Once we have re-captured the $3.4 million, we could then reduce the levy again in the 4th or 5th year by the amount of money that the state is providing (through an abatement process), assuming though that they are continuing to provide these funds in our base funding amount. The tax relief provided in the 4th or 5th year may continue until the state no longer funds us with these dollars. This will need to be discussed at future point as there may be a loss of tax levy revenue in future tax levies.

The positive point here is that the Board could potentially provide the taxpayers in the community with some property tax relief. The negative side to this program is that we will see our total tax levy vary dramatically over the next several years. Additionally, years three and four of the process that I explained are critical to the district as those are the years in which we would re-capture the loss of $3.4 million from the first two years. If the state stops funding in one of those two years, we may lose all or at least a portion of that money forever.

At tonight's meeting, we are asking the Board of Education for approval to submit the grant application so that District 204 can be considered for the grant if it becomes available.

Recommendation: The Board of Education approve submission of the Property Tax Relief Grant Application for FY23 to the Illinois State Board of Education.

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6454 · Email: bstachacz@lths.net · Website: www.lths.net

Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education

From: Brian Stachacz

Date: 11/29/2022

Re: Abbey Paving and Sealcoating Co, Inc. Final Change Order #1

Information: Attached is the final Change Order on our contract with Abbey Paving. Abbey Paving is the company that completed the work at the South Campus parking lot last summer. The contract with Abbey Paving included a $50,000 allowance to address unknown issues during the project . That allowance was used and the final Change Order increases the total amount of the contract by $5,805.85. An itemized list of the uses of the allowance money and the additional amount are listed on the Change Order document. The original contract amount was $418,000 and the final amount, including this Change Order will be $423,805.85. In order to pay the additional amount, the Board of Education has to approve the amount that is attributable to the Change Order. This contract will be completed and closed after this final payment is made.

Recommendation: The Board of Education approve Change Order #1 with Abbey Paving and Sealcoating Co, Inc. as presented.

AIA® Document G701™ – 2017

Change Order

PROJECT: *(Name and address)* Project 2021.076 - 2022 South Campus Site Work 4900 South Willow Springs Rd. Western Springs, IL	**CONTRACT INFORMATION:** Contract For: General Construction Date: February 23, 2022	**CHANGE ORDER INFORMATION:** Change Order Number: 001 Date: November 2, 2022
OWNER: *(Name and address)* Lyons Township High School Dist. 204 100 S. Brainard Ave. LaGrange, IL 60525	**ARCHITECT:** *(Name and address)* DLA Architects, Ltd. Two Pierce Place, Suite 1300 Itasca, IL 60143	**CONTRACTOR:** *(Name and address)* Abbey Paving and Sealcoating Co., Inc. 1949 County Line Rd. Aurora, IL 60502

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

1. COR #1 - Dumpsite for PetroMat to remove existing asphalt:	ADD	$6,254.00
2. COR #2 - Re-feed power to parking lot light pole:	ADD	$3,050.00
3. COR #3 - Approx. 1411 tons of CA6R from Reliable Materislf ro recycled concrete:	ADD	$4,726.85
4. COR #4 - Use commercial binder and surface:	ADD	$6,210.00
5. COR #5 - New unit price for undercuts:	ADD	$30,191.00
6. COR #6 - Install concrete lock to secure Rip Rap per Owner's request:	ADD	$2,874.00
7. COR #7 - Cost to lower existing power line feed for Corral Building:	ADD	$2,500.00
8. Allowance Monies:	DEDUCT	($50,000.00)

TOTAL THIS CHANGE ORDER: $5,805.85

The original Contract Sum was	$ 418,000.00
The net change by previously authorized Change Orders	$ 0.00
The Contract Sum prior to this Change Order was	$ 418,000.00
The Contract Sum will be increased by this Change Order in the amount of	$ 5,805.85
The new Contract Sum including this Change Order will be	$ 423,805.85

The Contract Time will be increased by Zero (0) days.
The new date of Substantial Completion will be unchanged

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

DLA Architects, Ltd.	Abbey Paving and Sealcoating Co., Inc.	Lyons Township High School District 204
ARCHITECT *(Firm name)*	**CONTRACTOR** *(Firm name)*	**OWNER** *(Firm name)*
Paul N Gajda		
SIGNATURE	**SIGNATURE**	**SIGNATURE**
Paul N. Gajda	John Gillian	Brian Stachacz, Dir. of Business Services
PRINTED NAME AND TITLE	**PRINTED NAME AND TITLE**	**PRINTED NAME AND TITLE**
11.04.22	11/4/2022	
DATE	**DATE**	**DATE**

RESOLUTION AUTHORIZING THE SALE BY SEALED BID OF ±70 ACRES OF REAL PROPERTY LOCATED AT 7900 S. WILLOW SPRINGS ROAD, WILLOW SPRINGS, ILLINOIS

WHEREAS, the Board of Education of Lyons Township High School District No. 204, Cook County, Illinois (the "School District") is the owner of certain real estate consisting of ±70.0 acres of unimproved land located at 7900 S. Willow Springs Road in Willow Springs, Illinois with the permanent index numbers 18-32-101-001-0000, 18-32-103-004-0000, and 18-32-103-006-0000 (the "Real Estate") described within the attached Exhibit A; and

WHEREAS, it is the opinion of the Board of Education of the School District that the Real Estate has become unnecessary for the uses of the School District and that it is in the best interests of the School District that the Real Estate be sold;

NOW, THEREFORE, Be It Resolved by the Board of Education of Lyons Township High School District No. 204, Cook County, Illinois, as follows:

Section 1: That the Board of Education hereby finds and determines that the Real Estate has become unnecessary for the uses of the School District and that it is in the best interests of the School District that the Real Estate be sold.

Section 2: That the Real Estate shall be sold by sealed bid to be conducted in accordance with the provisions of Section 5-22 of the School Code, 105 ILCS 5/5-22, and any other applicable law.

Section 3: That the terms upon which the Board of Education desires to sell the Real Estate are substantially set forth in the Terms and Conditions of Sale, attached hereto and made a part hereof as Exhibit A. The Notice of Sale shall be substantially in the form of Exhibit B, attached hereto and made a part hereof. Terms and conditions to facilitate the sale not inconsistent with the foregoing may be established by the Superintendent of the School District, including the notice and date and time of the sale.

Section 4: That the Board President and Board Secretary, Superintendent, and attorneys for the School District are hereby authorized to sign such documents and take such action as may be necessary to complete the sale.

Section 5: That this Resolution shall be in full force and effect from and after its adoption.

ADOPTED this 19th day of December, 2022, by the affirmative vote of at least two-thirds (2/3rds) of the members of the Board of Education on the following roll call vote:

YES: ____

____

NO: ____

ABSENT: ____

____
President

ATTEST:

____
Secretary

SECRETARY'S CERTIFICATE

I, Michael Thomas, do hereby certify that I am Secretary of the Board of Education of Lyons Township High School District No. 204, Cook County, Illinois, and as such official, I am keeper of the records, files, and seal of said School District; and,

I hereby certify that the foregoing instrument is a true and correct copy of the RESOLUTION AUTHORIZING THE SALE BY SEALED BID OF ±70 ACRES OF REAL PROPERTY LOCATED AT 7900 S. WILLOW SPRINGS ROAD, WILLOW SPRINGS, ILLINOIS, adopted at a duly called Public Meeting of the Board of Education of Lyons Township High School District No. 204 held at LaGrange, Illinois, in said District at 7:30 p.m. on the 19th day of December 2022.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and that the Board has substantially complied with all of the provisions of said Act.

IN WITNESS WHEREOF, I hereunto affix my official signature this 19th day of December, 2022.

Secretary, Board of Education, Lyons Township
High School District No. 204,
Cook County, Illinois

EXHIBIT A

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TERMS AND CONDITIONS OF SALE OF ±70 ACRES OF REAL PROPERTY LOCATED AT 7900 S. WILLOW SPRINGS ROAD, WILLOW SPRINGS, ILLINOIS

The Board of Education of Lyons Township High School District No. 204, Cook County, Illinois ("Seller") will sell certain real property consisting of ±70.0 acres of unimproved land located at 7900 S. Willow Springs Road in Willow Springs, Illinois with the permanent index numbers 18-32-101-001-0000, 18-32-103-004-0000, and 18-32-103-006-0000 (the "Real Estate"), and legally described in the title commitment that is (or will be) available at the offices of the Seller's Business Office.

Such sale shall be made on the following terms and conditions:

1. Sealed Bid Process. The Real Estate shall be sold in its entirety as a parcel by sealed bid to be conducted at the offices of the Seller's Administrative Offices, 100 S. Brainard Avenue, Room 103, LaGrange, Illinois 60525. Persons who wish to bid must deposit earnest money at the time of their bid. Seller's representative shall convene the opening of sealed bids at the date and time specified in the Notice of Sale of Real Estate and proceed with the bid openings as the Seller's representative deems appropriate. No bid below the minimum price set forth in the Notice of Sale of Real Estate will be entertained. At such time as all have bid who wish to bid, and after a reasonable waiting period established by the Seller's representative, the bidding shall be recessed, during which time the highest bidder (hereinafter referred to herein as the "**Buyer**") will be required to sign a Memorandum of Sale, substantially in the form of Exhibit 1, attached hereto and made a part hereof, to which a copy of these Terms and Conditions of Sale shall be attached. In the event that more than one bidder offers the same highest bid, such bidders shall be allowed a reasonable period of time, not to exceed fifteen (15)

minutes, to offer a new higher bid in a sealed envelope to be opened thereafter by Seller's representative in order to arrive at one highest bidder for the Real Estate. If necessary, this process shall be repeated until there is only one highest bidder who shall then be referred to as the Buyer. An authorized official of Seller shall then sign the Memorandum of Sale acknowledging receipt of the bid and the earnest money. Upon execution of the Memorandum of Sale by Buyer and Seller's authorized official, the earnest money check of the highest bidder ("**Earnest Money**") shall be retained by Seller as security for Buyer closing on the sale and the sealed bid sale shall be adjourned. Seller will deliver the Earnest Money to Seller's Business Office to be held in a money Escrow (defined below). The earnest money checks of the unsuccessful bidders shall be returned immediately after the close of the bid openings. Buyer's bid shall be firm and irrevocable until such time as Seller either rejects or accepts the bid, which action shall occur not later than fourteen (14) days after the close of the public sale. Seller may consider the bid price, future property tax revenues and 'new property' equalized assessed valuation likely to be generated by the development of the Real Estate, the bidder's financial standing and track record for successfully completing projects, and any other factors within its sole discretion in evaluating, and accepting or rejecting, the highest bid. Upon acceptance, Seller's President and Secretary shall sign the Memorandum of Sale and such date shall be the 'Effective Date'. As of the Effective Date, these terms and conditions shall be known as the 'Agreement'. If the bid is not accepted within the fourteen (14) days provided for above, the Earnest Money shall be promptly returned to the otherwise successful bidder. The Memorandum of Sale may be recorded with the Cook County Recorder of Deeds at the expense of the party recording the Memorandum.

2. Purchase Price. The purchase price for the Real Estate shall be established by the highest bid accepted by Seller ("**Purchase Price**"); provided, however, that the minimum purchase price for the Real Estate shall be FIFTY FIVE MILLION and NO/100 Dollars ($55,000,000.00). The Earnest Money and the balance of the Purchase Price shall be paid into Escrow in the form of a certified check, cashier's check, or wire transfer of immediately available funds made payable to Lyons Township High School District No. 204.

3. Earnest Money Deposit. The Earnest Money, in the amount of FIVE HUNDRED THOUSAND and NO/100 DOLLARS ($500,000.00) shall be paid at the time of bid opening by each bidder for the Real Estate and the balance shall be paid at Closing (as hereinafter defined). The Earnest Money shall be applicable to the Purchase Price at Closing. Possession of the Real Estate will be delivered to Buyer at Closing. The Earnest Money may be deposited in an interest bearing account at Seller's sole discretion. Any interest earned on the Earnest Money shall be credited to Buyer's account at Closing.

4. Form of Deed. Seller shall deliver to Buyer at closing a Quitclaim Deed in substantial conformance with the statutory form of deed set forth in 765 ILCS 5/10.

5. Inspection of Real Estate. From the Effective Date through the Feasibility Period (as defined in Section 6 below), and, if Buyer does not terminate this Agreement, from the end of the Feasibility Period until the Closing, Buyer shall, at its sole cost and expense, have the right to enter upon the Real Estate and to make all inspections, tests, studies, and investigations of the condition of the Real Estate which it may deem necessary, all of which inspections and preparations shall be undertaken at Buyer's expense. After completing its investigation of the Real Estate Buyer will repair any damage to the Real Estate caused by its acts and leave the Real Estate in substantially the condition in which it existed on the Effective Date. Buyer will hold

Seller harmless from and indemnify Seller against any and all damages and liability occasioned by any claim asserted against Seller related to physical injury to persons or property and caused by such inspections, tests, studies, or other activities of Buyer. Upon the execution of the Memorandum of Sale, Buyer represents and warrants to Seller that Buyer is presently under the following coverages and agrees to maintain policies providing such coverages in full force and effect in the same or greater amounts with respect to any activities hereunder which may take place on the Real Estate prior to Closing or the earlier termination of the Agreement: (a) Comprehensive General Liability - $1.0 million per Occurrence; $3.0 million General Aggregate; and $500,000 Product-Completed Operations Aggregate, and (b) Workers Compensation Insurance Policy limits according to Illinois law. Buyer shall name Seller as an additional insured party and Buyer shall deliver to Seller Certificates of Insurance prior to Buyer's first entry on the Real Estate. This Section shall survive the termination of the Agreement.

6. Feasibility Period. Within one-hundred-twenty (120) days after the Effective Date, the Buyer shall investigate the physical and environmental condition of the Real Estate and commence discussions with governmental entities with jurisdiction over the Real Estate concerning the development of the Real Estate, including but not limited to commencing discussions with the Village of Willow Springs, County of Cook, Illinois Department of Transportation, and/or any other governmental entity about use and zoning of the Real Estate. On or before the expiration of the Feasibility Period, Buyer shall give written notice to Seller ("Feasibility Period Notice") whether or not Buyer is satisfied with and has accomplished the matters described in Section 5 above. Prior to the expiration of the Feasibility Period, Buyer shall have the right to terminate this Agreement in its sole discretion and for any reason. If the

Feasibility Period Notice is in the affirmative the parties shall proceed. If the Feasibility Period Notice is in the negative, this Agreement may be terminated by Buyer by written notice to Seller effective as of the date of receipt of the Feasibility Period Notice, in which event the Earnest Money then in Escrow shall be returned to Buyer and the parties shall have no further obligations hereunder, except as otherwise provided herein. If Buyer fails to provide a Feasibility Period Notice, the Feasibility Period shall be deemed waived by Buyer and the parties shall proceed with this Agreement. At the conclusion of the Feasibility Period, $100,000.00 of the Earnest Money shall become non-refundable, except in the event of a default by Seller under the Agreement.

7. Approval Period. Within two-hundred-ten (210) days after the expiration of the Feasibility Period, Buyer will have the right, at its sole cost, to pursue all governmental and other approvals and entitlements required for Buyer to develop the Real Estate for industrial purposes in accordance with its plans for development, in each case subject only to conditions and terms acceptable to Buyer. These governmental approvals and entitlements, which may include, without limitation, approval of the applicable zoning by the Village of Willow Springs to permit Buyer's intended development of the Property, obtaining planned unit development and/or comprehensive development plan approval (if applicable), obtaining approval of a preliminary plat, final plat or replat, obtaining approval of proposed building floor plans and exterior elevations to be built and/or such other approvals and entitlements as Buyer determines necessary for Buyer's intended development. Seller agrees to cooperate with Buyer in Buyer's efforts to obtain such approvals and entitlements. Such cooperation shall include the signing of all documents necessary or incident to the processing of development approval applications. After the expiration of the Approval Period, Buyer will be deemed to have waived its right to

terminate the Agreement pursuant to this Section. The Approval Period may be extended for an additional ninety (90) days provided Buyer has diligently pursued all development approvals and Buyer deposits an additional FIFTY THOUSAND DOLLARS ($50,000.00) as Earnest Money into Escrow which shall immediately be non-refundable. At the conclusion of the Approval Period, an additional $100,000.00 (for a total of $200,000.00 or $250,000.00 as the case may be) of the Earnest Money shall become non-refundable, except in the event of a default by Seller.

8. <u>No TIF Incentives</u>. Buyer agrees, covenants, and pledges that it will not solicit, apply for, encourage, or accept any tax increment financing ('TIF") benefit for the Real Estate that may be available under the Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-1 *et seq*.] or any similar law and further, that it shall actively oppose the creation and establishment of a TIF district for all or any portion of the Real Estate. To the extent a TIF district is created over Buyer's objections, and TIF benefits are provided to Buyer and/or the Real Estate, Buyer agrees that for the life of the TIF district it will annually pay to all taxing districts whose boundaries the Real Estate is located within the amount of property taxes the taxing districts would otherwise receive from the Real Estate had no TIF district been created. At Closing, Buyer and Seller shall record a restrictive covenant in a form approved by Seller and Seller's attorney that restricts the use of tax increment financing for the Real Estate consistent with this paragraph.

9. <u>Closing</u>. Closing shall occur within twenty (20) days after the conclusion of the Approval Period with the payment of the Purchase Price by Buyer to Seller. Closing shall occur at time and place mutually agreed to by Buyer and Seller, or in the absence of such mutual agreement at a reasonable time and place set by Seller, subject to the conditions below. The sale of the Real Estate shall be closed through a closing Escrow jointly established by Buyer and

Seller with the Title Company (as hereinafter defined) in accordance with the general provisions of a deed and money escrow agreement consistent with these Terms and Conditions. Upon creation of the Escrow, anything in these Terms and Conditions to the contrary notwithstanding, payment of the purchase price and delivery of the deed and other required documents shall be made through the Escrow. Earnest Money shall be applied to the Purchase Price at the Closing.

10. Allocation of Closing Costs. (a) Seller shall pay the following costs in connection with Closing: Survey, Title Commitment, Owner's Policy of Title Insurance, Title curative instruments, releases of existing liens, preparation and recording of Deed, recording fees for curative instruments and releases, tax statements and certificates, one-half of any Escrow fee, Seller's attorney's fee, and any other expenses customarily charged to the Seller. (b) Buyer shall pay the following costs in connection with Closing: premium for any title policy endorsements requested by Buyer, one-half of any Escrow fee, Buyer's attorney's fees, and any other expenses customarily charged to the Buyer.

11. Title. Within thirty (30) days after the Effective Date, Buyer shall deliver to Seller a commitment for an owner's title insurance policy issued by the Title Company (to be selected by the Seller) in the amount of the Purchase Price, showing title in the Seller subject only to such standard and special exceptions stated in the typical commitment for title insurance. The title commitment shall be conclusive evidence of good title as therein shown as to all matters insured by the policy, subject only to the exceptions as therein stated. If the title commitment discloses unpermitted exceptions, Seller shall have thirty (30) days from the date of delivery thereof to have the exceptions removed from the commitment or to have the title insurer commit to insure against loss or damage that may be occasioned by such exceptions. If Seller fails to have the exceptions removed or in the alternative, to obtain the commitment for title insurance

specified above as to such exceptions within the specified time, Buyer may terminate the sale or may elect, upon notice to Seller no later than the day of the expiration of the thirty (30) day period, to take title as it then is with the right to deduct from the Purchase Price liens or encumbrances of a definite or ascertainable amount. If Buyer does not so elect, the Agreement shall become null and void without further action of the parties or remedy to Buyer except for the return to Buyer of the Earnest Money and any interest earned thereon. Seller also shall furnish Buyer an ALTA statement in customary form for title insurance purposes covering the dates of Closing and showing title in Seller subject only to the conditions and exceptions stated in the title commitment.

12. Real Estate Transfer Taxes. It is understood between Seller and Buyer that the transfer of the Real Estate is exempt from the payment of State of Illinois and County of Cook real estate transfer taxes pursuant to Section 31-45 of the Property Tax Code. [35 ILCS 200/31-45]. Seller shall furnish a completed Real Estate Transfer Declaration signed by Seller or Seller's agent in the form required pursuant to the Real Estate Transfer Tax Act and shall furnish any declaration signed by Seller or Seller's agent or meet other requirements as established by any local ordinance with regard to a transfer or transaction tax. In the event the provisions of the Property Tax Code or any county or local ordinance are amended prior to Closing to provide that the transfer of the Real Estate is subject to a State, county, or local transfer tax, Buyer shall pay such transfer tax amounts, including any municipal transfer taxes applicable.

13. Time of Essence. Time shall be of the essence as to all matters provided for in these terms and conditions.

14. Notices. All notices or documents required to be provided pursuant to these terms and conditions shall be given or made by personal service upon the Buyer or Seller's

Superintendent of Schools, or upon sending the same by registered or certified mail, postage prepaid, return receipt requested, to Buyer at the address to be provided at the time that the Earnest Money is paid to Seller, and to Seller addressed to the Superintendent of Schools, Lyons Township High School District No. 204, 100 S. Brainard Ave., LaGrange, Illinois 60525, or to such other address of which the Buyer and Seller shall give notice in the manner provided herein. A copy of any notice provided to Seller shall also be provided to Seller's counsel – Ares G. Dalianis, Franczek P.C., 300 S. Wacker Dr., #3400, Chicago, IL 60606. Notice mailed in conformance with this paragraph shall be deemed given upon deposit in the mail.

15. Real Estate Commission. Seller has not engaged the services of any broker in connection with the sale of the Real Estate. No real estate commissions, or similar fees, will be paid by Seller in connection with the sale.

16. Seller's Representations. As of the Effective Date, Seller hereby represents and warrants to Buyer as follows:

a. That Seller possesses fee simple title to the Real Estate and has the authority to convey the Real Estate to Buyer and, as of the Closing, will have taken all requisite actions to convey the Real Estate to Buyer.

b. That at the Closing, title to the Real Estate shall be transferred to Buyer free and clear of all existing liens, claims, encumbrances, leases and tenancies except as permitted in the title commitment.

c. That to the best of Seller's knowledge, the Real Estate and the operation thereof is not in violation of any applicable law, ordinance, order, regulation or code of any governmental or quasi-governmental body or agency having jurisdiction over the Real Estate.

d. Seller shall exercise due diligence and good faith in the performance of its duties and obligations under these terms and conditions.

e. That all bills and invoices for labor and material of any kind contracted for or incurred by Seller relating to the Real Estate have been paid in full, and there are no mechanic's liens or other claims outstanding or available to any party in connection with the Real Estate, as a result of any act of Seller.

17. Buyer's Representations. Buyer hereby represents and warrants to Seller as follows:

a. That as of the Effective Date the execution, delivery of, and performance under this Agreement is pursuant to authority validly and duly conferred upon Buyer and the signatories hereto, and Buyer has the power and authority to execute and deliver Buyer's bid and be subject to the terms of the Agreement.

b. The execution of this Agreement by Buyer is the duly authorized and legally binding action of Buyer, and upon execution, Buyer shall be bound by and subject to these terms and conditions.

c. Buyer shall exercise due diligence and good faith in the performance of its duties and obligations under the terms and provisions of this Agreement.

d. Buyer has no knowledge of any facts that would render the performance of its duties and obligations under the terms and provisions of this Agreement an impossibility.

18. Environmental Assessments. As used in this Paragraph:

a. the term "Seller" includes Lyons Township High School District No. 204, Cook County, Illinois, and its board members, officers, employees and agents in their official and individual capacities;

b. the term "Hazardous Materials" shall mean any substance, material, waste, gas or particulate matter which is regulated by any local governmental authority, the State of Illinois, the United States Government, or which is (i) defined as a "hazardous waste," "hazardous material," "hazardous substance," "extremely hazardous waste," or "restricted hazardous waste" under any provision of Illinois law, (ii) petroleum, (iii) asbestos, (iv) polychlorinated biphenyl, (v) radioactive material, (vi) designated as a "hazardous substance" pursuant to the Clean Water Act, 33 U.S.C. § 1251 *et seq*., (vii) defined as a "hazardous waste" pursuant to the Resource Conservation and Recovery Act ("RCRA"), 42 U.S.C. 6901 *et seq*., (viii) defined as a "hazardous substance" pursuant to the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. 9601 *et seq*., (ix) defined as a "hazardous substance" under Illinois' Environmental Protection Act (IEPA), 415 ILCS 5/1, *et seq*., (x) any matter giving rise to liability under any common law theory based on nuisance or strict liability, and (xi) any substance or material defined or designated as hazardous or toxic waste, hazardous or toxic materials, a hazardous or toxic substance, or other similar term by any federal, state or local environmental statute, regulation or ordinance presently in effect or that may be promulgated in the future as such statutes, regulations or ordinance may be amended from time to time through the Closing;

c. The term "Underground Storage Tank" shall mean and include all underground storage tanks as defined in Section 9001 of the RCRA, 42 U.S.C. § 6991, and for purposes of these Terms and Conditions of Sale, shall additionally mean and include all underground storage tanks specifically excluded under subparagraphs (a) through (i) of Section 9001 of RCRA, and shall also include any such tanks which would be included in Section 9001(i) of RCRA but for the fact that they contain hazardous wastes; and

d. the term "Environmental Laws" shall mean all statutes specifically described in this Paragraph and all federal, state and local environmental, health and/or safety statutes, ordinances, codes, rules, regulations, orders, decrees and rules of common law, regulating, relating to or imposing liability or standards concerning or in connection with Hazardous Materials or Underground Storage Tanks.

All information about the Real Estate included in these Terms and Conditions of Sale, the Notice of Sale, or otherwise provided by Seller is believed to be reliable but is not guaranteed and no express or implied representations or warranties are made with regard to the Real Estate or matters relating thereto. The Real Estate will be sold and conveyed to the Buyer on an "AS IS-WHERE IS" basis without any representations or warranties of any kind, express or implied, either oral or written, made by Seller with respect to the physical, environmental or structural condition of the Real Estate or with respect to the existence or absence of Hazardous Materials, Underground Storage Tanks, or other toxic or hazardous substances or wastes in, on, under or affecting the Real Estate, and subject to existing zoning, flood plain, and any other restrictions on the use or development of the Real Estate. All warranties with respect to the Real Estate are hereby expressly disclaimed, including, but not limited to, any implied warranty of merchantability, fitness or habitability, good or fair condition or repair or good and workmanlike construction, availability or capacity of utilities to provide sewer and water service, and any warranties or representations with respect to potential liabilities under or with respect to any

Environmental Laws. Except as provided below regarding the scope of Buyer's indemnity commitment, any risk and all responsibility relating to any condition of the Real Estate, including, but not limited to any of the above-described conditions, are assumed by the Buyer thereof, and disclaimed by Seller. Prospective buyers are urged to examine the Real Estate and conduct their own inspection and investigation of the Real Estate including, without limitation, environmental inspections and investigations, any survey and any title insurance documents. The Buyer shall take all necessary action and bear all expenses and liability associated with making the Real Estate suitable for the Buyer's intended use and complying with all applicable laws. Further, upon Closing, as between Buyer and Seller, Buyer shall bear all responsibility, liability and obligation for the physical, environmental and structural condition of the Real Estate and the development, business or operations to be located on the Real Estate, including, but not limited to, liability arising under any Environmental Law or resulting from the existence or condition of any Underground Storage Tank on the Real Estate, and the cost or expense of any investigation or remediation action under any Environmental Law or in connection with the existence of any Underground Storage Tank on the Real Estate. As of the Closing, Buyer shall, at its sole cost and expense, unconditionally indemnify, defend and hold Seller harmless, from and against any loss, liability, damage, claims (whether or not ultimately successful), penalties, fines, injunctions, suits, proceedings, disbursements or expenses (including without limitation, attorneys' and experts' fees and disbursements and court costs) which may be incurred by or against Seller with respect to the Real Estate directly or indirectly resulting from the condition of the Real Estate that relate to or arise out of events occurring after the Closing. The disclaimer of warranties by the Seller, the assumption of risk by the Buyer with respect to the condition of the

Real Estate, and all other waivers, releases, covenants and other obligations of the Buyer provided under this paragraph shall survive the Closing of the sale of the Real Estate.

19. Property Information. Within fifteen (15) days of the Effective Date, Seller will provide Buyer with all information in Seller's possession relating to its ownership of the Real Estate, such as flood zone information, utility commitments, engineering plans, soil reports, engineering reports, and environmental reports, to the extent such information exists.

20. Successors. These terms and conditions shall be binding upon Seller and Buyer and their respective heirs, executors, administrators, successors and assigns.

21. Seller's Reservation of Rights. Seller reserves the right to waive irregularities, to continue the sale from time to time, to reject any or all bids for any reason whatsoever within its sole discretion, and to adjourn the sale.

22. Default. If Seller defaults under the Agreement and such default continues for more than ten (10) days following written notice of the default, Buyer may either (a) enforce specific performance of the Agreement or (b) terminate the Agreement, by written notice to Seller and the Earnest Money (except for the Earnest Money that has become non-refundable) will be immediately returned to Buyer. If Buyer defaults under the Agreement and such default continues for ten (10) days following written notice of the default, Seller's sole and exclusive remedy shall be to terminate the Agreement and receive the Earnest Money as liquidated damages, which Seller and Buyer acknowledge to be a fair and reasonable estimate of the damages Seller may incur due to Buyer's default.

BOARD OF EDUCATION OF LYONS
TOWNSHIP HIGH SCHOOL DISTRICT NO. 204,
COOK COUNTY, ILLINOIS

By: ______________________________________
President

ATTEST: _________________________________
Secretary

EXHIBIT 1

MEMORANDUM OF SALE

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

The undersigned Buyer has submitted the high bid in the amount of $___________________________, and deposited with Seller's Business Office a cashier's or certified check as earnest money in the amount of $500,000.00 as Buyer of the Real Estate described on Exhibit A, attached hereto and made a part hereof, from the Board of Education of Lyons Township High School District No. 204, Cook County, Illinois ("Seller"). A copy of the earnest money check is attached hereto as Exhibit B. Buyer has read, accepts, and commits to complete the sale of the Real Estate in accordance with the terms and conditions set forth on Exhibit A.

____________________________________	____________________________________
Buyer (signature)	**Buyer (printed)**
____________________________________	____________________________________
Address	**Telephone**
____________________________________	____________________________________
Fax/E-mail	**Dated**

Receipt of the foregoing bid and earnest money is hereby acknowledged by Seller:

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204, Cook County, Illinois

By: ________________________________
Title ___________________________

Dated: ______________________________

The foregoing bid is hereby accepted by Seller at a public meeting conducted on _______, 2022.

BOARD OF EDUCATION OF LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204, Cook County, Illinois

By: ________________________________
President

Attest: ______________________________
Secretary

Dated: ______________________________

EXHIBIT B

NOTICE OF SALE OF REAL ESTATE

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

Notice is hereby given that at 1:00 p.m., January 11, 2023, the Board of Education of Lyons Township High School District No. 204, Cook County, Illinois (“Seller”) will sell by sealed bid at the Seller’s Administrative Office, 100 S. Brainard Ave., Room 103, LaGrange, Illinois 60525, the real estate described as follows and hereinafter sometimes referred to as the “Real Estate.”

The Real Estate consists of ±70.0 acres of unimproved land located at 7900 S. Willow Springs Road in Willow Springs, Illinois with the permanent index numbers 18-32-101-001-0000, 18-32-103-004-0000, and 18-32-103-006-0000.

At the sale, the Real Estate in its entirety will be sold by sealed bid at a minimum price of Fifty Five Million and No/100 Dollars ($55,000,000.00).

Terms and conditions of the sale are on file with, and available at, the Business Office of the School District, during regular office hours. Arrangements to obtain the terms and conditions of the sale and to view the Real Estate may be made through the Seller’s Business Office by contacting the Director of Business Services at (708) 579-6462.

Dated this 19th day of December, 2022.

BOARD OF EDUCATION OF
LYONS TOWNSHIP HIGH SCHOOL DISTRICT
NO. 204, COOK COUNTY, ILLINOIS

By: ______________________________________
Secretary

ALTA COMMITMENT FOR TITLE INSURANCE

Issued By:

CHICAGO TITLE INSURANCE COMPANY

Commitment Number:

22011684RM

NOTICE

IMPORTANT - READ CAREFULLY: THIS COMMITMENT IS AN OFFER TO ISSUE ONE OR MORE TITLE INSURANCE POLICIES. ALL CLAIMS OR REMEDIES SOUGHT AGAINST THE COMPANY INVOLVING THE CONTENT OF THIS COMMITMENT OR THE POLICY MUST BE BASED SOLELY IN CONTRACT.

THIS COMMITMENT IS NOT AN ABSTRACT OF TITLE, REPORT OF THE CONDITION OF TITLE, LEGAL OPINION, OPINION OF TITLE, OR OTHER REPRESENTATION OF THE STATUS OF TITLE. THE PROCEDURES USED BY THE COMPANY TO DETERMINE INSURABILITY OF THE TITLE, INCLUDING ANY SEARCH AND EXAMINATION, ARE PROPRIETARY TO THE COMPANY, WERE PERFORMED SOLELY FOR THE BENEFIT OF THE COMPANY, AND CREATE NO EXTRACONTRACTUAL LIABILITY TO ANY PERSON, INCLUDING A PROPOSED INSURED.

THE COMPANY'S OBLIGATION UNDER THIS COMMITMENT IS TO ISSUE A POLICY TO A PROPOSED INSURED IDENTIFIED IN SCHEDULE A IN ACCORDANCE WITH THE TERMS AND PROVISIONS OF THIS COMMITMENT. THE COMPANY HAS NO LIABILITY OR OBLIGATION INVOLVING THE CONTENT OF THIS COMMITMENT TO ANY OTHER PERSON.

COMMITMENT TO ISSUE POLICY

Subject to the Notice; Schedule B, Part I-Requirements; Schedule B, Part II-Exceptions; and the Commitment Conditions, Chicago Title Insurance Company, a Florida corporation (the "Company"), commits to issue the Policy according to the terms and provisions of this Commitment. This Commitment is effective as of the Commitment Date shown in Schedule A for each Policy described in Schedule A, only when the Company has entered in Schedule A both the specified dollar amount as the Proposed Policy Amount and the name of the Proposed Insured.

If all of the Schedule B, Part I-Requirements have not been met within one hundred eighty (180) days after the Commitment Date, this Commitment terminates and the Company's liability and obligation end.

Chicago Title Insurance Company

By:

Michael J. Nolan, President

Attest:

Marjorie Nemzura, Secretary

This page is only a part of a 2016 ALTA® Commitment for Title Insurance issued by Chicago Title Insurance Company. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I-Requirements; Schedule B, Part II-Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.

Transaction Identification Data for reference only:

ORIGINATING OFFICE:	FOR SETTLEMENT INQUIRIES, CONTACT:
Chicago Title Company, LLC 1701 Golf Road, #1-101 Rolling Meadows, IL 60008 Main Phone: (847)758-4800 Email: ctrollingmeadows@ctt.com	Chicago Title and Trust Company 1701 Golf Road, Tower 1-ste-101 Rolling Meadows, IL 60008-4227 Main Phone: (847)758-4800 Main Fax: (847)758-4750

Issued By: Chicago Title Company, LLC
1701 Golf Road, #1-101
Rolling Meadows, IL 60008

Order Number: 22011684RM

Property Ref.: 7900 S. Willow Springs Road, Willow Springs, IL 60480

SCHEDULE A

1. Commitment Date: November 14, 2022
2. Policy to be issued:

   (a) ALTA Owner's Policy 2006
   Proposed Insured: Purchaser with contractual rights under a purchase agreement with the vested owner identified at Item 4 below
   Proposed Policy Amount: $10,000.00

3. The estate or interest in the Land described or referred to in this Commitment is:

   Fee Simple

4. The Title is, at the Commitment Date, vested in:

   Trustee of Schools of Township 38 North, Range 12, East of the Third Principal Meridian, Cook County, Illinois, for and on behalf of High School District No. 204, Cook County, Illinois

SCHEDULE A
(continued)

5. The Land is described as follows:

PARCEL 1:

THE SOUTH EAST 1/4 (EXCEPT THE SOUTH 370.0 FEET OF THE WEST 66.0 FEET THEREOF) AND (EXCEPT THE NORTH 500.00 FEET OF THE EAST 600.00 FEET THEREOF) AND (EXCEPT THE SOUTH 450.52 FEET OF THE EAST 300.00 FEET THEREOF) OF THE NORTHWEST 1/4 OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS

EXCEPTING THEREFROM THE FOLLOWING DESCRIBED TRACTS OF LAND CONVEYED TO THE PEOPLE OF THE STATE OF ILLINOIS, DEPARTMENT OF TRANSPORTATION FOR ROADWAY PURPOSES:

TRACT 1:

THAT PART OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32 TOWNSHIP 3H NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 32; THENCE ON AN ASSUMED BEARING OF NORTH 89 DEGREES 34 MINUTES 41 SECONDS WEST ALONG THE SOUTH LINE OF SAID QUARTER QUARTER SECTION, A DISTANCE OF 40.0 FEET TO A POINT ON A LINE THAT IS 40.00 FEET WEST OF AND PARALLEL WITH THE EAST LINE OF SAID QUARTER QUARTER SECTION; THENCE NORTH 00 DEGREES 00 MINUTES 24 SECONDS WEST ALONG SAID PARALLEL LINE, AN DI STANCE OF 589.79 FEET; THENCE NORTH 89 DEGREES 59 MINUTES 36 SECONDS EAST AT RIGHT ANGLES TO THE LAST DESCRIBED LINE, A DISTANCE OF 40.00 FEET TO THE EAST LINE OF SAID QUARTER QUARTER SECTION; THENCE SOUTH 00 DEGREES 00 MINUTES 24 SECONDS EAST ALONG THE EAST LINE OF SAID QUARTER QUARTER SECTION, A DISTANCE OF 590.00 FEET TO THE POINT OF BEGINNING, IN COOK COUNTY, ILLINOIS.

TRACT 2:

THAT PART OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID NORTHWEST QUARTER; THENCE ON AN ASSUMED BEARING OF SOUTH 00 DEGREES 00 MINUTES 24 SECONDS EAST, ON THE EAST LINE OF SAID NORTHWEST QUARTER, 47.76 FEET; THENCE SOUTH 89 DEGREES 59 MINUTES 16 SECONDS WEST, PERPENDICULAR TO SAID EAST LINE, 33.00 FEET TO A POINT ON THE WEST LINE OF THE EAST 33.00 FEET OF SAID NORTHWEST QUARTER THAT IS 13.00 FEET SOUTH OF THE SOUTH LINE OF THE NORTH 33.00 FEET OF SAID NORTHWEST QUARTER, AS MEASURED ON SAID WEST LINE, AND TO A 5/8" REBAR WITH AN ALLIED CAP STAMPED "STATE OF ILLINOIS DIVISION OF HIGHWAYS ROW CORNER IPLSC 89"; THENCE NORTH 52 DEGREES 52 MINUTES 02 SECONDS WEST, 25.09 FEET TO A POINT ON SAID SOUTH LINE THAT IS 20.00 FEET WEST OF SAID WEST LINE, AS MEASURED ON SAID SOUTH LINE, AND TO A 5/8" REBAR WITH AN ALLIED CAP STAMPED "STATE OF ILLINOIS

SCHEDULE A
(continued)

DIVISION OF HIGHWAYS ROW CORNER IPLSC 89"; THENCE NORTH 00 DEGREES 24 MINUTES 54 SECONDS EAST, PERPENDICULAR TO THE NORTH LINE OF SAID NORTHWEST QUARTER, 33.06 FEET TO SAID NORTH LINE; THENCE SOUTH 89 DEGREES 35 MINUTES 06 SECONDS EAST ON SAID NORTH LINE, 52.76 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

THE SOUTH 450.42 FEET OF THE EAST 300 FEET OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, (EXCEPT THAT PART THEREOF DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF THE NORTHWEST 1/4 OF SAID SECTION 32; THENCE ON AN ASSUMED BEARING OF NORTH 89 DEGREES, 34 MINUTES, 15 SECONDS WEST ALONG THE SOUTH LINE OF SAID NORTHWEST 1/4, A DISTANCE OF 150.25 FEET; THENCE NORTH 00 DEGREES, 25 MINUTES, 45 SECONDS EAST AT RIGHT ANGLES TO THE LAST DESCRIBED LINE, A DISTANCE OF 50.00 FEET TO A POINT ON A LINE THAT IS 50.00 FEET NORTH OF AND PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST 1/4; THENCE SOUTH 89 DEGREES, 34 MINUTES, 15 SECONDS EAST ALONG SAID PARALLEL LINE, A DISTANCE OF 99.87 FEET TO A POINT ON A LINE THAT IS 50.00 FEET WEST OF AND PARALLEL WITH THE EAST LINE OF SAID NORTHWEST 1/4; THENCE NORTH 00 DEGREES, 00 MINUTES, 24 SECONDS WEST ALONG SAID PARALLEL LINE, A DISTANCE OF 250.00 FEET; THENCE NORTH 89 DEGREES, 59 MINUTES, 36 SECONDS EAST AT RIGHT ANGLES TO THE EAST LINE OF SAID NORTHWEST 1/4, A DISTANCE OF 10.00 FEET TO A POINT ON A LINE THAT IS 40.00 FEET WEST OF AND PARALLEL WITH THE EAST LINE OF SAID NORTHWEST 1/4; THENCE NORTH 00 DEGREES, 00 MINUTES, 24 SECONDS WEST ALONG SAID PARALLEL LINE A DISTANCE OF 150.34 TO A POINT ON A LINE THAT IS 450.42 FEET NORTH OF AND PARALLEL WITH THE SOUTH LINE OF SAID NORTHWEST 1/4; THENCE SOUTH 89 DEGREES, 34 MINUTES, 15 SECONDS EAST ALONG SAID PARALLEL LINE, A DISTANCE OF 40.00 FEET TO A POINT ON THE EAST LINE OF SAID NORTHWEST 1/4; THENCE SOUTH 00 DEGREES, 00 MINUTES, 24 SECONDS EAST ALONG THE EAST LINE OF SAID NORTHWEST 1/4, A DISTANCE OF 450.42 FEET TO THE POINT OF BEGINNING) IN COOK COUNTY, ILLINOIS.

PARCEL 3:

THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 32, EXCEPT THAT PART DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID NORTHWEST 1/4; THENCE ON AN ASSUMED BEARING OF SOUTH 00 DEGREES 00 MINUTES 24 SECONDS EAST, ON THE EAST LINE OF SAID NORTHWEST 1/4, 47.76 FEET; THENCE SOUTH 89 DEGREES 39 MINUTES 00 SECONDS WEST, PERPENDICULAR TO SAID EAST LINE, 33.00 FEET TO A POINT ON THE LINE OF THE EAST 33.00 FEET OF SAID NORTHWEST 1/4 THAT IS 13.00 FEET SOUTH OF THE SOUTH LINE OF THE NORTH 33.00 FEET OF SAID NORTHWEST 1/4, AS MEASURED ON SAID WEST LINE, AND TO A 5/8" REBAR WITH AN ALLIED CAP STAMPED "STATE OF ILLINOIS DIVISION OF HIGHWAYS ROW CORNER IPLSC 89"; THENCE NORTH 52 DEGREES 52 MINUTES 02 SECONDS WEST, 25.09 FEET TO A POINT ON SAID SOUTH LINE THAT IS 20.00 FEEL WEST OF SAID WEST LINE, AS MEASURED ON SAID SOUTH LINE, AND TO A 5/8" REBAR WITH AN ALLIED CAP STAMPED "STATE OF ILLINOIS DIVISION OF HIGHWAYS ROW CORNER IPLSC 89"; THENCE NORTH 00 DEGREES 24 MINUTES 54 SECONDS EAST, PERPENDICULAR TO THE

SCHEDULE A
(continued)

NORTH LINE OF SAID NORTHWEST 1/4, 33.00 FEET TO SAID NORTH LINE; THENCE SOUTH 89 DEGREES 35 MINUTES 06 SECONDS EAST ON SAID NORTH LINE, 52.76 FEET TO THE POINT OF BEGINNING.

END OF SCHEDULE A

SCHEDULE B, PART I
REQUIREMENTS

All of the following Requirements must be met:

1. The Proposed Insured must notify the Company in writing of the name of any party not referred to in this Commitment who will obtain an interest in the Land or who will make a loan on the Land. The Company may then make additional Requirements or Exceptions.

2. Pay the agreed amount for the estate or interest to be insured.

3. Pay the premiums, fees, and charges for the Policy to the Company.

4. Documents satisfactory to the Company that convey the Title or create the Mortgage to be insured, or both, must be properly authorized, executed, delivered, and recorded in the Public Records.

5. Notice: Please be aware that due to the conflict between federal and state laws concerning the cultivation, distribution, manufacture or sale of marijuana, the Company is not able to close or insure any transaction involving Land that is associated with these activities.

6. **The Proposed Policy Amount(s) must be increased to the full value of the estate or interest being insured, and any additional premium must be paid at that time. An Owner's Policy should reflect the purchase price or full value of the Land. A Loan Policy should reflect the loan amount or value of the property as collateral. Proposed Policy Amount(s) will be revised and premiums charged consistent therewith when the final amounts are approved.**

7. Be advised that the "good funds" of the title insurance act (215 ILCS 155/26) became effective 1-1-2010. This act places limitations upon the settlement agent's ability to accept certain types of deposits into escrow. Please contact your local Chicago Title office regarding the application of this new law to your transaction.

8. Effective June 1, 2009, pursuant to Public Act 95-988, satisfactory evidence of identification must be presented for the notarization of any and all documents notarized by an Illinois notary public. Satisfactory identification documents are documents that are valid at the time of the notarial act; are issued by a state or federal government agency; bear the photographic image of the individual’s face; and bear the individual’s signature.

9. The Company may pay current year Cook County taxes when furnished an original tax bill at or before the time the Company is requested to make payments. If an original tax bill is not furnished, the Company will pay current taxes via ACH payment, which results in an additional $8.00 duplicate tax bill fee payable to Cook County and collected from the taxpayer at closing.

10. The Company should be furnished a statement that there is no property manager employed to manage the Land, or, in the alternative, a final lien waiver from any such property manager.

11. The Company should be provided a statement from the borrower(s) relative to any mortgage identified in Schedule B disclosing whether the borrower(s) have entered into any forbearance or loan modification agreement with the lender relative to delayed or postponed payments or other restructuring of the debt secured by the mortgage.

12. For each policy to be issued as identified in Schedule A, Item 2; the Company shall not be liable under this

SCHEDULE B, PART I
REQUIREMENTS
(continued)

commitment until it receives a designation for a Proposed Insured, acceptable to the Company. As provided in Commitment Condition 4, the Company may amend this commitment to add, among other things, additional exceptions or requirements after the designation of the Proposed Insured.

END OF SCHEDULE B, PART I

SCHEDULE B, PART II
EXCEPTIONS

THIS COMMITMENT DOES NOT REPUBLISH ANY COVENANT, CONDITION, RESTRICTION, OR LIMITATION CONTAINED IN ANY DOCUMENT REFERRED TO IN THIS COMMITMENT TO THE EXTENT THAT THE SPECIFIC COVENANT, CONDITION, RESTRICTION, OR LIMITATION VIOLATES STATE OR FEDERAL LAW BASED ON RACE, COLOR, RELIGION, SEX, SEXUAL ORIENTATION, GENDER IDENTITY, HANDICAP, FAMILIAL STATUS, OR NATIONAL ORIGIN.

The Policy will not insure against loss or damage resulting from the terms and provisions of any lease or easement identified in Schedule A, and will include the following Exceptions unless cleared to the satisfaction of the Company:

General Exceptions

1. **Rights or claims of parties in possession not shown by Public Records.**

2. **Any encroachment, encumbrance, violation, variation, or adverse circumstance affecting the title that would be disclosed by an accurate and complete land survey of the Land.**

3. **Easements, or claims of easements, not shown by the Public Records.**

4. **Any lien, or right to a lien, for services, labor or material heretofore or hereafter furnished, imposed by law and not shown by the Public Records.**

5. **Taxes or special assessments which are not shown as existing liens by the Public Records.**

6. **We should be furnished a properly executed ALTA statement and, unless the land insured is a condominium unit, a survey if available. Matters disclosed by the above documentation will be shown specifically.**

7. Any defect, lien, encumbrance, adverse claim, or other matter that appears for the first time in the Public Records or is created, attaches, or is disclosed between the Commitment Date and the date on which all of the Schedule B, Part I-Requirements are met.

A 8.

1. Taxes for the year(s) 2010, 2011, 2021 and 2022
   2022 taxes are not yet due or payable.

1A. Note: 2021 first installment was due March 1, 2022
    Note: 2021 final installment is due December 30, 2022

Perm tax#	Pcl	Year	1st Inst	Stat	2nd Inst	Stat
18-32-101-001-0000	1 of 3	2021	Not Billed		Not Available	
18-32-103-004-0000	2 of 3	2021	Not Billed		Not Available	
18-32-103-006-0000	3 of 3	2021	Not Billed		Not Available	

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SCHEDULE B, PART II
EXCEPTIONS
(continued)

Perm tax# 18-32-101-001-0000 Pcl 1 of 3 Volume 84

3A The general taxes as shown below are marked exempt on the collector's warrants.
Year(s): 2020 and prior
Unless satisfactory evidence is submitted to substantiate said exemption our policy, if and when issued, will be subject to said taxes.

Perm tax# 18-32-103-004-0000 Pcl 2 of 3 Years 2010 and 2011 Volume 84

2A The general taxes as shown below

Year	Amount
2010	$ 9,124.87

The first estimated installment amounting to $4,986.28 is unpaid
The final installment amounting to $4,138.59 is unpaid

3B Forfeiture of general taxes to the state of Illinois as shown Below and interest, penalties and costs:

Year	Date Of Forfeiture	Amount
2011	8/5/2013	$ 16,042.98

Note: An estimate of redemption can be obtained from the county Clerk in room 434 of the county building.

3C The general taxes as shown below are marked exempt on the collector's warrants.
Year(s): 2015 to 2020
Unless satisfactory evidence is submitted to substantiate said exemption our policy, if and when issued, will be subject to said taxes.

Perm tax# 18-32-103-006-0000 Pcl 3 of 3 Volume 84

3D The general taxes as shown below are marked exempt on the collector's warrants.
Year(s): 2020 and prior
Unless satisfactory evidence is submitted to substantiate said exemption our policy, if and when issued, will be subject to said taxes.

E 9. The search did not disclose any open mortgages or deeds of trust of record, therefore the Company reserves the right to require further evidence to confirm that the property is unencumbered, and further reserves the right to make additional requirements or add additional items or exceptions upon receipt of the requested evidence.

SCHEDULE B, PART II
EXCEPTIONS
(continued)

B 10. Existing unrecorded leases and all rights thereunder of the lessees and of any person or party claiming by, through or under the lessees.

F 11. The Company will require, for its review, an insurable legal description for the Land the subject of this transaction. If a survey is being furnished, the survey must be prepared by a licensed State of Illinois registered land surveyor.

The Company reserves the right to add additional items or make further requirements after review of the requested documentation.

I 12. Rights of the United States of America to recover any public funds advanced under the provisions of the Higher Education Facilities Act of 1963 (20 U.S.C. 701 et seq.).

C 13. The Land described in Schedule A either is unsubdivided property or constitutes part of a subdivided lot. As a result, a Plat Act Affidavit should accompany any conveyance to be recorded. In the alternative, compliance should be had with the provisions of the Plat Act (765 ILCS 205/1 et seq.)

D 14. In order for the Company to insure title coming through the sale or transfer of land from the municipality in title, we should be furnished a certified copy of the ordinance or resolution authorizing the conveyance, together with the number of ayes and nays for its passage, and evidence of any required publication.

If said municipality is a “home rule unit” pursuant to Article 7, Section 6 of the Illinois constitution, we should be furnished evidence of compliance with the municipality’s ordinance(s) which relate to the sale or transfer of municipal property.

This commitment is subject to such additional exceptions, if any, as may be deemed necessary after our review of these materials.

G 15. Rights of the public, the State of Illinois and the municipality in and to that part of the Land, if any, taken or used for road purposes, together with utility rights therein.

H 16. Rights of Way for drainage tiles, ditches, feeders, laterals and underground pipes, if any.

J 17. Grant of easement recorded July 3, 1961 as document 18205024 made by William Hess to the Northern Illinois Gas Company, an Illinois Corporation, is successors and assigns, granting the right to lay, maintain, operate, renew and remove a gas main and other necessary gas facilities together with the right of access thereto for said purposes, in, upon, under along and across the South 40 feet of the South East 1/4 of the Northwest 1/4 of Section 32, Township 38 North, Range 12 East of the Third Principal Meridian.

The location of said main is as follows:

Lying 35 feet North of the center line (Section Line) of German Church Road.

SCHEDULE B, PART II
EXCEPTIONS
(continued)

(affects the Southeast 1/4 of the Northwest 1/4 of Section 32 aforesaid)

K 18. Rights of the public, the State of Illinois and the municipality in and to that part of the land taken and used for German Church Road.

(affects the South line of the Southeast 1/4 of the Northwest 1/4 of Section 32 aforesaid).

L 19. Rights of the public, the State of Illinois and the municipality in and to that part of the Land taken and used for Willow Springs Road.

(affects the East Line of the Land).

M 20. Terms and conditions of Ordinance by the Village of Willow Springs recorded October 10, 1958 as Document No. 173443370, relating to sewerage rates, etc.

N 21. Easement in favor of Illinois Bell Telephone Company, and its/their respective successors and assigns, to install, operate and maintain all equipment necessary for the purpose of serving the land and other property, together with the right of access to said equipment, and the provisions relating thereto contained in the grant recorded September 29, 1960 as Document No. 17977067. See document for exact location.

O 22. Easement in favor of Northern Illinois Gas Company, and its/their respective successors and assigns, to install, operate and maintain all equipment necessary for the purpose of serving the land and other property, together with the right of access to said equipment, and the provisions relating thereto contained in the grant recorded December 21, 1964 as Document No. 19338341. See document for exact location.

P 23. Easement in favor of Shell Oil Company, and its/their respective successors and assigns, to install, operate and maintain all equipment necessary for the purpose of serving the land and other property, together with the right of access to said equipment, and the provisions relating thereto contained in the grant recorded October 27, 1970 as Document No. 21249393. See document for exact location.

Assignment of Rights in favor of Justice-Willow Springs Water Commission recorded April 18, 1996 as Document No. 96294091.

Q 24. All endorsement requests should be made prior to closing to allow ample time for the company to examine required documentation.
(This note will be waived for policy).

SCHEDULE B, PART II
EXCEPTIONS
(continued)

END OF SCHEDULE B, PART II

COMMITMENT CONDITIONS

1. **DEFINITIONS**
   (a) "Knowledge" or "Known": Actual or imputed knowledge, but not constructive notice imparted by the Public Records.
   (b) "Land": The land described in Schedule A and affixed improvements that by law constitute real property. The term "Land" does not include any property beyond the lines of the area described in Schedule A, nor any right, title, interest, estate, or easement in abutting streets, roads, avenues, alleys, lanes, ways, or waterways, but this does not modify or limit the extent that a right of access to and from the Land is to be insured by the Policy.
   (c) "Mortgage": A mortgage, deed of trust, or other security instrument, including one evidenced by electronic means authorized by law.
   (d) "Policy": Each contract of title insurance, in a form adopted by the American Land Title Association, issued or to be issued by the Company pursuant to this Commitment.
   (e) "Proposed Insured": Each person identified in Schedule A as the Proposed Insured of each Policy to be issued pursuant to this Commitment.
   (f) "Proposed Policy Amount": Each dollar amount specified in Schedule A as the Proposed Policy Amount of each Policy to be issued pursuant to this Commitment.
   (g) "Public Records": Records established under state statutes at the Commitment Date for the purpose of imparting constructive notice of matters relating to real property to purchasers for value and without Knowledge.
   (h) "Title": The estate or interest described in Schedule A.
2. If all of the Schedule B, Part I-Requirements have not been met within the time period specified in the Commitment to Issue Policy, this Commitment terminates and the Company's liability and obligation end.
3. The Company's liability and obligation is limited by and this Commitment is not valid without:
   (a) the Notice;
   (b) the Commitment to Issue Policy;
   (c) the Commitment Conditions;
   (d) Schedule A;
   (e) Schedule B, Part I-Requirements;
   (f) Schedule B, Part II-Exceptions; and
   (g) a counter-signature by the Company or its issuing agent that may be in electronic form.
4. **COMPANY'S RIGHT TO AMEND**
   The Company may amend this Commitment at any time. If the Company amends this Commitment to add a defect, lien, encumbrance, adverse claim, or other matter recorded in the Public Records prior to the Commitment Date, any liability of the Company is limited by Commitment Condition 5. The Company shall not be liable for any other amendment to this Commitment.
5. **LIMITATIONS OF LIABILITY**
   (a) The Company's liability under Commitment Condition 4 is limited to the Proposed Insured's actual expense incurred in the interval between the Company's delivery to the Proposed Insured of the Commitment and the delivery of the amended Commitment, resulting from the Proposed Insured's good faith reliance to:
      (i) comply with the Schedule B, Part I-Requirements;
      (ii) eliminate, with the Company's written consent, any Schedule B, Part II-Exceptions; or
      (iii) acquire the Title or create the Mortgage covered by this Commitment.
   (b) The Company shall not be liable under Commitment Condition 5(a) if the Proposed Insured requested the amendment or had Knowledge of the matter and did not notify the Company about it in writing.
   (c) The Company will only have liability under Commitment Condition 4 if the Proposed Insured would not have incurred the expense had the Commitment included the added matter when the Commitment was first delivered to the Proposed Insured.
   (d) The Company's liability shall not exceed the lesser of the Proposed Insured's actual expense incurred in good faith and described in Commitment Conditions 5(a)(i) through 5(a)(iii) or the Proposed Policy Amount.
   (e) The Company shall not be liable for the content of the Transaction Identification Data, if any.
   (f) In no event shall the Company be obligated to issue the Policy referred to in this Commitment unless all of the Schedule B, Part I-Requirements have been met to the satisfaction of the Company.
   (g) In any event, the Company's liability is limited by the terms and provisions of the Policy.
6. **LIABILITY OF THE COMPANY MUST BE BASED ON THIS COMMITMENT**
   (a) Only a Proposed Insured identified in Schedule A, and no other person, may make a claim under this Commitment.
   (b) Any claim must be based in contract and must be restricted solely to the terms and provisions of this Commitment.

This page is only a part of a 2016 ALTA® Commitment for Title Insurance issued by Chicago Title Insurance Company. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I-Requirements; Schedule B, Part II-Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.

(continued)

(c) Until the Policy is issued, this Commitment, as last revised, is the exclusive and entire agreement between the parties with respect to the subject matter of this Commitment and supersedes all prior commitment negotiations, representations, and proposals of any kind, whether written or oral, express or implied, relating to the subject matter of this Commitment.

(d) The deletion or modification of any Schedule B, Part II-Exception does not constitute an agreement or obligation to provide coverage beyond the terms and provisions of this Commitment or the Policy.

(e) Any amendment or endorsement to this Commitment must be in writing and authenticated by a person authorized by the Company.

(f) When the Policy is issued, all liability and obligation under this Commitment will end and the Company's only liability will be under the Policy.

7. IF THIS COMMITMENT HAS BEEN ISSUED BY AN ISSUING AGENT

The issuing agent is the Company's agent only for the limited purpose of issuing title insurance commitments and policies. The issuing agent is not the Company's agent for the purpose of providing closing or settlement services.

8. PRO-FORMA POLICY

The Company may provide, at the request of a Proposed Insured, a pro-forma policy illustrating the coverage that the Company may provide. A pro-forma policy neither reflects the status of Title at the time that the pro-forma policy is delivered to a Proposed Insured, nor is it a commitment to insure.

9. ARBITRATION

The Policy contains an arbitration clause. All arbitrable matters when the Proposed Policy Amount is Two Million And No/100 Dollars ($2,000,000.00) or less shall be arbitrated at the option of either the Company or the Proposed Insured as the exclusive remedy of the parties. A Proposed Insured may review a copy of the arbitration rules at http://www.alta.org/arbitration.

END OF CONDITIONS

1031 EXCHANGE SERVICES

If your transaction involves a tax deferred exchange, we offer this service through our 1031 division, IPX1031. As the nation's largest 1031 company, IPX1031 offers guidance and expertise. Security for Exchange funds includes segregated bank accounts and a 100 million dollar Fidelity Bond. Fidelity National Title Group also provides a 50 million dollar Performance Guaranty for each Exchange. For additional information, or to set-up an Exchange, please call Scott Nathanson at (312)223-2178 or Anna Barsky at (312)223-2169.

WIRE FRAUD ALERT

This Notice is not intended to provide legal or professional advice.
If you have any questions, please consult with a lawyer.

All parties to a real estate transaction are targets for wire fraud and many have lost hundreds of thousands of dollars because they simply relied on the wire instructions received via email, without further verification. **If funds are to be wired in conjunction with this real estate transaction, we strongly recommend verbal verification of wire instructions through a known, trusted phone number prior to sending funds.**

In addition, the following non-exclusive self-protection strategies are recommended to minimize exposure to possible wire fraud.

- **NEVER RELY** on emails purporting to change wire instructions. Parties to a transaction rarely change wire instructions in the course of a transaction.
- **ALWAYS VERIFY** wire instructions, specifically the ABA routing number and account number, by calling the party who sent the instructions to you. DO NOT use the phone number provided in the email containing the instructions, use phone numbers you have called before or can otherwise verify. **Obtain the number of relevant parties to the transaction as soon as an escrow account is opened.** DO NOT send an email to verify as the email address may be incorrect or the email may be intercepted by the fraudster.
- **USE COMPLEX EMAIL PASSWORDS** that employ a combination of mixed case, numbers, and symbols. Make your passwords greater than eight (8) characters. Also, change your password often and do NOT reuse the same password for other online accounts.
- **USE MULTI-FACTOR AUTHENTICATION** for email accounts. Your email provider or IT staff may have specific instructions on how to implement this feature.

For more information on wire-fraud scams or to report an incident, please refer to the following links:

Federal Bureau of Investigation:
http://www.fbi.gov

Internet Crime Complaint Center:
http://www.ic3.gov

FIDELITY NATIONAL FINANCIAL
PRIVACY NOTICE

Effective August 1, 2021

Fidelity National Financial, Inc. and its majority-owned subsidiary companies (collectively, "FNF," "our," or "we") respect and are committed to protecting your privacy. This Privacy Notice explains how we collect, use, and protect personal information, when and to whom we disclose such information, and the choices you have about the use and disclosure of that information.

A limited number of FNF subsidiaries have their own privacy notices. If a subsidiary has its own privacy notice, the privacy notice will be available on the subsidiary's website and this Privacy Notice does not apply.

Collection of Personal Information

FNF may collect the following categories of Personal Information:

- contact information (*e.g.*, name, address, phone number, email address);
- demographic information (*e.g.*, date of birth, gender, marital status);
- identity information (*e.g.* Social Security Number, driver's license, passport, or other government ID number);
- financial account information (*e.g.* loan or bank account information); and
- other personal information necessary to provide products or services to you.

We may collect Personal Information about you from:

- information we receive from you or your agent;
- information about your transactions with FNF, our affiliates, or others; and
- information we receive from consumer reporting agencies and/or governmental entities, either directly from these entities or through others.

Collection of Browsing Information

FNF automatically collects the following types of Browsing Information when you access an FNF website, online service, or application (each an "FNF Website") from your Internet browser, computer, and/or device:

- Internet Protocol (IP) address and operating system;
- browser version, language, and type;
- domain name system requests; and
- browsing history on the FNF Website, such as date and time of your visit to the FNF Website and visits to the pages within the FNF Website.

Like most websites, our servers automatically log each visitor to the FNF Website and may collect the Browsing Information described above. We use Browsing Information for system administration, troubleshooting, fraud investigation, and to improve our websites. Browsing Information generally does not reveal anything personal about you, though if you have created a user account for an FNF Website and are logged into that account, the FNF Website may be able to link certain browsing activity to your user account.

Other Online Specifics

Cookies. When you visit an FNF Website, a "cookie" may be sent to your computer. A cookie is a small piece of data that is sent to your Internet browser from a web server and stored on your computer's hard drive. Information gathered using cookies helps us improve your user experience. For example, a cookie can help the website load properly or can customize the display page based on your browser type and user preferences. You can choose whether or not to accept cookies by changing your Internet browser settings. Be aware that doing so may impair or limit some functionality of the FNF Website.

Web Beacons. We use web beacons to determine when and how many times a page has been viewed. This information is used to improve our websites.

Do Not Track. Currently our FNF Websites do not respond to "Do Not Track" features enabled through your browser.

Links to Other Sites. FNF Websites may contain links to unaffiliated third-party websites. FNF is not responsible for the privacy practices or content of those websites. We recommend that you read the privacy policy of every website you visit.

Use of Personal Information

FNF uses Personal Information for three main purposes:

- To provide products and services to you or in connection with a transaction involving you.
- To improve our products and services.
- To communicate with you about our, our affiliates', and others' products and services, jointly or independently.

When Information Is Disclosed

We may disclose your Personal Information and Browsing Information in the following circumstances:

- to enable us to detect or prevent criminal activity, fraud, material misrepresentation, or nondisclosure;
- to nonaffiliated service providers who provide or perform services or functions on our behalf and who agree to use the information only to provide such services or functions;
- to nonaffiliated third party service providers with whom we perform joint marketing, pursuant to an agreement with them to jointly market financial products or services to you;
- to law enforcement or authorities in connection with an investigation, or in response to a subpoena or court order; or
- in the good-faith belief that such disclosure is necessary to comply with legal process or applicable laws, or to protect the rights, property, or safety of FNF, its customers, or the public.

The law does not require your prior authorization and does not allow you to restrict the disclosures described above. Additionally, we may disclose your information to third parties for whom you have given us authorization or consent to make such disclosure. We do not otherwise share your Personal Information or Browsing Information with nonaffiliated third parties, except as required or permitted by law. We may share your Personal Information with affiliates (other companies owned by FNF) to directly market to you. Please see "Choices with Your Information" to learn how to restrict that sharing.

We reserve the right to transfer your Personal Information, Browsing Information, and any other information, in connection with the sale or other disposition of all or part of the FNF business and/or assets, or in the event of bankruptcy, reorganization, insolvency, receivership, or an assignment for the benefit of creditors. By submitting Personal Information and/or Browsing Information to FNF, you expressly agree and consent to the use and/or transfer of the foregoing information in connection with any of the above described proceedings.

Security of Your Information

We maintain physical, electronic, and procedural safeguards to protect your Personal Information.

Choices With Your Information

If you do not want FNF to share your information among our affiliates to directly market to you, you may send an "opt out" request as directed at the end of this Privacy Notice. We do not share your Personal Information with nonaffiliates for their use to direct market to you without your consent.

Whether you submit Personal Information or Browsing Information to FNF is entirely up to you. If you decide not to submit Personal Information or Browsing Information, FNF may not be able to provide certain services or products to you.

For California Residents: We will not share your Personal Information or Browsing Information with nonaffiliated third parties, except as permitted by California law. For additional information about your California privacy rights, please visit the "California Privacy" link on our website (https://fnf.com/pages/californiaprivacy.aspx) or call (888) 413-1748.

For Nevada Residents: You may be placed on our internal Do Not Call List by calling (888)714-2710 or by contacting us via the information set forth at the end of this Privacy Notice. Nevada law requires that we also provide you with the following contact information: Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington St., Suite 3900, Las Vegas, NV 89101; Phone number: (702) 486-3132; email: BCPINFO@ag.state.nv.us.

For Oregon Residents: We will not share your Personal Information or Browsing Information with nonaffiliated third parties for marketing purposes, except after you have been informed by us of such sharing and had an opportunity to indicate that you do not want a disclosure made for marketing purposes.

For Vermont Residents: We will not disclose information about your creditworthiness to our affiliates and will not disclose your personal information, financial information, credit report, or health information to nonaffiliated third parties to market to you, other than as permitted by Vermont law, unless you authorize us to make those disclosures.

Information From Children

The FNF Websites are not intended or designed to attract persons under the age of eighteen (18). We do not collect Personal Information from any person that we know to be under the age of thirteen (13) without permission from a parent or guardian.

International Users

FNF's headquarters is located within the United States. If you reside outside the United States and choose to provide Personal Information or Browsing Information to us, please note that we may transfer that information outside of your country of residence. By providing FNF with your Personal Information and/or Browsing Information, you consent to our collection, transfer, and use of such information in accordance with this Privacy Notice.

FNF Website Services for Mortgage Loans

Certain FNF companies provide services to mortgage loan servicers, including hosting websites that collect customer information on behalf of mortgage loan servicers (the "Service Websites"). The Service Websites may contain links to both this Privacy Notice and the mortgage loan servicer or lender's privacy notice. The sections of this Privacy Notice titled When Information is Disclosed, Choices with Your Information, and Accessing and Correcting Information do not apply to the Service Websites. The mortgage loan servicer or lender's privacy notice governs use, disclosure, and access to your Personal Information. FNF does not share Personal Information collected through the Service Websites, except as required or authorized by contract with the mortgage loan servicer or lender, or as required by law or in the good-faith belief that such disclosure is necessary: to comply with a legal process or applicable law, to enforce this Privacy Notice, or to protect the rights, property, or safety of FNF or the public.

Your Consent To This Privacy Notice; Notice Changes

By submitting Personal Information and/or Browsing Information to FNF, you consent to the collection and use of the information in accordance with this Privacy Notice. We may change this Privacy Notice at any time. The Privacy Notice's effective date will show the last date changes were made. If you provide information to us following any change of the Privacy Notice, that signifies your assent to and acceptance of the changes to the Privacy Notice.

Accessing and Correcting Information; Contact Us

If you have questions, would like to correct your Personal Information, or want to opt-out of information sharing for affiliate marketing, visit FNF's Opt Out Page or contact us by phone at (888) 714-2710 or by mail to:

Fidelity National Financial, Inc.
601 Riverside Avenue,
Jacksonville, Florida 32204
Attn: Chief Privacy Officer

BOUNDARY SURVEY

PARCEL 1
THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, EXCEPT THOSE PARTS TAKEN FOR ROADWAY PURPOSES PER DOCUMENT NUMBERS 95084336 AND T3757304, ALL IN COOK COUNTY, ILLINOIS.

PARCEL 2
THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, (EXCEPT THE SOUTH 370.0 FEET OF THE WEST 66.0 FEET) AND (EXCEPT THE NORTH 500.00 FEET OF THE EAST 600.00 FEET THEREOF) AND (EXCEPT THE SOUTH 450.42 FEET OF THE EAST 300.00 FEET THEREOF) AND (EXCEPT THOSE PARTS TAKEN FOR ROADWAY PURPOSES BY DOCUMENT NUMBERS 3757304 AND T3757304), ALL IN COOK COUNTY, ILLINOIS.

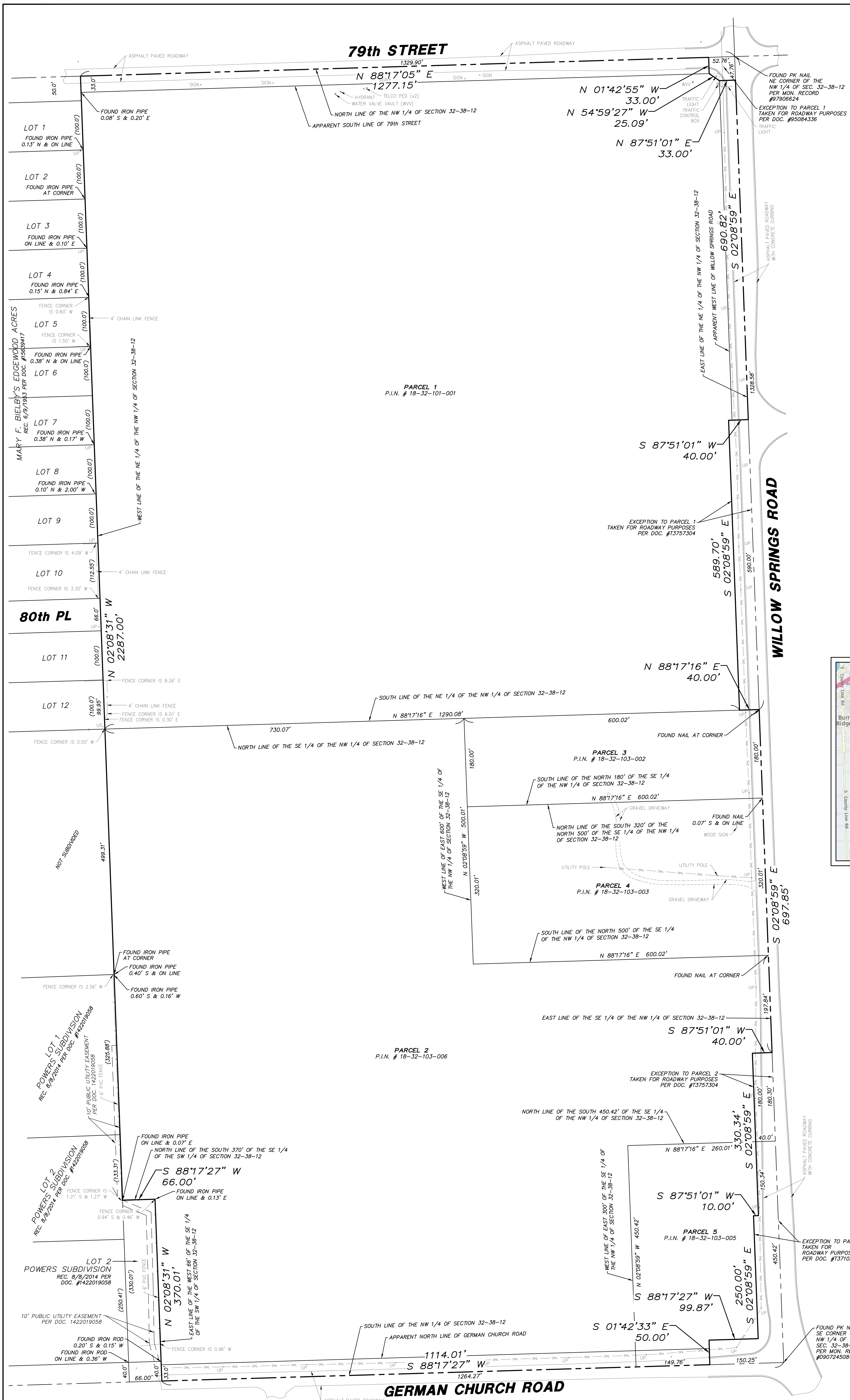
PARCEL 3
THE NORTH 180.00 FEET OF THE EAST 600.00 FEET OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

PARCEL 4
THE SOUTH 320.00 FEET OF THE NORTH 500.00 FEET OF THE EAST 600.00 FEET OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

PARCEL 5
THE SOUTH 450.42 FEET OF THE EAST 300.00 FEET OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 32, TOWNSHIP 38 NORTH, RANGE 12 EAST OF THE THIRD PRINCIPAL MERIDIAN, EXCEPT THAT PART TAKEN FOR ROADWAY PURPOSES PER DOCUMENT NUMBER T3710264, IN COOK COUNTY, ILLINOIS.

SURVEY NOTES:

1. PERMANENT INDEX NUMBERS (P.I.N. #):
PARCEL 1: 18-32-101-001
PARCEL 2: 18-32-103-006
PARCEL 3: 18-32-103-002
PARCEL 4: 18-32-103-003
PARCEL 5: 18-32-103-004
2. PROPERTY AREA: 79.2107 ACRES (3,450,419 SQUARE FEET)
3. FIELD WORK COMPLETED ON NOVEMBER 21st, 2022
4. SURVEY PREPARED FOR: LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
5. THERE ARE NO BUILDINGS ON THE SURVEYED PROPERTY.
6. SURVEY PREPARED WITHOUT THE AID OF A TITLE REPORT, REFER TO A CURRENT TITLE REPORT, DEED AND LOCAL CODES FOR ANY EASEMENT, BUILDING SETBACKS AND OTHER LOCAL RESTRICTIONS NOT SHOWN HERON.
7. BASIS OF BEARINGS IS TRUE NORTH BASED ON ILLINOIS STATE PLANE COORDINATE SYSTEM, ILLINOIS EAST 1201 ZONE.
8. ANY DISCREPANCIES FOUND WITHIN THIS DOCUMENT NEED TO BE REPORTED TO THE SURVEYOR AS SOON AS POSSIBLE.



LOCATION MAP

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

WE THE WT GROUP DO HEREBY DECLARE THAT WE HAVE SURVEYED THE ABOVE DESCRIBED PROPERTY AND THAT THIS PLAT IS A CORRECT REPRESENTATION OF SAID SURVEY. THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY.

GIVEN UNDER OUR HAND AND SEAL THIS 30th DAY OF NOVEMBER A.D. 2022 AT HOFFMAN ESTATES, ILLINOIS.

THE WT GROUP, LLC

FRANJO I. MATIC – PLS #035-003556 EXPIRES 11/30/2024
ILLINOIS PROFESSIONAL DESIGN FIRM LICENSE NO. 184.007570-0015

PROFESSIONAL LAND SURVEYOR FRANJO I. MATIC 035-003556 HOFFMAN ESTATES ILLINOIS STATE OF ILLINOIS

LEGEND

PROPERTY LINE, CENTER LINE, EASEMENT LINE, BUILDING SETBACK, (XXX') RECORD DATA, SPOT GRADE, CONCRETE, EVERGREEN/DECIDUOUS, SHRUB/SHRUB LINE, MONITOR WELL, GAS VALVE, UTILITY MARKINGS (cable,elec,fiber) (tel,water,gas), MAILBOX, TOP FOUNDATION/THRESHOLD, TYPICAL SIGN, FLARED END SECTION, CLOSED MANHOLE, OPEN GRATE MANHOLE, BEEHIVE GRATE MANHOLE, GUTTER FRAME MANHOLE, VALVE VAULT, FIRE HYDRANT, B-BOX / SERVICE VALVE, POST LIGHT\GROUND LIGHT, AREA LIGHT\LIGHT POLE, STREET LIGHT, TRAFFIC SIGNAL, MAST ARM SIGNAL, HANDHOLE (electric\traffic), GAS METER, ELECTRIC METER, PEDESTAL(telco,elec,cable), SOIL BORING, TEL/ELEC MANHOLE, UTILITY POLE, GUARDRAIL, GUY WIRE ANCHOR, CONTOUR LINE, TREE LINE / HEDGE LINE, EDGE GRAVEL/STONE, FENCE LINE, STORM SEWER, SANITARY SEWER, COMBO SEWER, WATER SERVICE LINE, WATER MAIN, OVERHEAD LINE, FIBER OPTIC LINE, GAS LINE, U.G. TELCO LINE, U.G. ELECTRIC LINE

N

SCALE: 1" = 100'

0 50 100 200

BAR SCALE

AQUATIC \ CIVIL \ MECHANICAL \ ELECTRICAL \ PLUMBING \ TELECOMMUNICATION \ STRUCTURAL \ ACCESSIBILITY CONSULTING \ DESIGN & PROGRAM MANAGEMENT \ LAND SURVEY

ISSUE	DATE	TO
	11/30/22	CLIENT

LYONS TWP HIGH SCHOOL DIST. 204
8100 WILLOW SPRINGS ROAD
WILLOW SPRINGS, ILLINOIS.

SUR-1
SHEET 1 OF 1
BOUNDARY SURVEY
JOB: S2200131
DRAWN: MWO
CHECK: FIM

WT GROUP
Engineering with Precision, Pace and Passion.
2675 Pratum Avenue | Hoffman Estates, IL 60192
T: 224.293.6333 | F: 224.293.6444
wtengineering.com
IL. License No: 184.007570-0015 Expires: 04.30.2023

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
SUMMARY OF NOVEMBER 2022 EXPENSES
FOR BOARD OF EDUCATION APPROVAL ON DECEMBER 19, 2022

ACCOUNTS PAYABLE	**PAID**	**TOTAL**
EDUCATION FUND	$ 1,085,365.42	
OPERATIONS BLDG MAINT	$ 264,811.76	
TRANSPORTATION	$ 358,468.48	
CAPITAL PROJECTS	$ 101,812.50	
TOTAL ACCOUNTS PAYABLE		**$ 1,810,458.16**
PAYROLL		
EDUCATION FUND	$ 4,978,935.03	
OPERATIONS BLDG MAINT	$ 507,113.48	
IMRF/FICA/MEDICARE	$ 300,397.21	
TOTAL PAYROLL		**$ 5,786,445.72**
TOTAL EXPENDITURES		**$ 7,596,903.88**

The Undersigned do hereby certify that the Accounts Payable and Payroll Expenditures in the amount of $7,596,903.88 approved for payment at the Lyons Township High School District 204 Board of Education Meeting, Cook County, Illinois held on December 19, 2022.

Kari Dillon, President

Michael Thomas, Secretary

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
SUMMARY OF REVENUES - FISCAL YEAR 2022-23
FOR THE MONTH OF NOVEMBER 2022

	BUDGET	MONTHLY REVENUES	FISCAL YTD REVENUES	TRANSFERS	BUDGET BALANCE	% REALIZED
OPERATING FUNDS						
EDUCATION - 10	$ 72,264,355.00	$ 602,387.26	$ 3,972,211.06	$ -	$ 68,292,143.94	5.50%
OPERATIONS & MAINTENANCE - 20	$ 14,426,355.00	$ 40,781.34	$ 6,497,176.18	$ -	$ 7,929,178.82	45.04%
TRANSPORTATION - 40	$ 3,690,175.00	$ 7,693.27	$ 463,955.23	$ -	$ 3,226,219.77	12.57%
IMRF/SOCIAL SECURITY - 50/51	$ 3,261,101.00	$ 217.10	$ 7,827.90	$ -	$ 3,253,273.10	0.24%
TOTAL	$ 93,641,986.00	$ 651,078.97	$ 10,941,170.37	$ -	$ 82,700,815.63	11.68%
NON OPERATING FUNDS						
DEBIT SERVICE - 30	$ 2,674,974.00	$ 3,452.97	$ 14,395.17	$ -	$ 2,660,578.83	0.54%
CAPITAL PROJECTS - 60	$ 5,000.00	$ 328.81	$ 823.52	$ 500,000.00	$ 504,176.48	0.00%
TOTAL	$ 2,674,974.00	$ 3,781.78	$ 15,218.69	$ 500,000.00	$ 2,660,578.83	0.57%
WORKING CASH						
WORKING CASH - 70	$ 30,000.00	$ 9,079.65	$ 30,825.70	$ -	$ (825.70)	102.75%
TOTAL	$ 30,000.00	$ 9,079.65	$ 30,825.70	$ -	$ (825.70)	102.75%
TOTAL	$ 96,346,960.00	$ 663,940.40	$ 10,987,214.76	$ 500,000.00	$ 85,360,568.76	11.40%

PREPARED BY KMORAN
12/12/2022

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
SUMMARY OF EXPENSES - FISCAL YEAR 2022-23
FOR THE MONTH OF NOVEMBER 2022

	BUDGET	MONTHLY EXPENSES	FISCAL YTD EXPENSES	TRANSFERS	BUDGET BALANCE	% REALIZED
OPERATING FUNDS						
EDUCATION - 10	$ 72,114,355.00	$ 6,066,552.56	$ 25,445,350.68	$ (500,000.00)	$ 46,669,004.32	35.28%
OPERATIONS & MAINTENANCE - 20	$ 9,104,838.00	$ 814,429.15	$ 8,075,788.03	$ -	$ 1,029,049.97	88.70%
TRANSPORTATION - 40	$ 3,680,175.00	$ 358,468.48	$ 766,172.22	$ -	$ 2,914,002.78	20.82%
IMRF/SOCIAL SECURITY - 50/51	$ 3,256,101.00	$ 300,397.21	$ 1,104,213.45	$ -	$ 2,151,887.55	33.91%
TOTAL	$ 88,155,469.00	$ 7,539,847.40	$ 35,391,524.38	$ (500,000.00)	$ 52,763,944.62	40.15%
NON OPERATING FUNDS						
DEBIT SERVICE - 30	$ 2,604,466.00	$ -	$ -	$ -	$ 2,604,466.00	0.00%
CAPITAL PROJECTS - 60	$ 8,908,339.00	$ 101,812.50	$ 355,580.93	$ -	$ 8,552,758.07	3.99%
TOTAL	$ 11,512,805.00	$ 101,812.50	$ 355,580.93	$ -	$ 11,157,224.07	3.09%
WORKING CASH						
WORKING CASH - 70	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL	$ 99,668,274.00	$ 7,641,659.90	$ 35,747,105.31	$ (500,000.00)	$ 63,921,168.69	35.87%

PREPARED BY KMORAN
12/12/2022

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
FUND BALANCE FINANCIAL REPORT - FISCAL YEAR 2022-23
FOR THE MONTH OF NOVEMBER 2022

	ESTIMATED FUND BALANCE JULY 1, 2022	FISCAL YTD REVENUES	FISCAL YTD EXPENSES	TRANSFERS	FUND BALANCE
OPERATING FUNDS					
EDUCATION - 10	$ 36,884,322.58	$ 3,972,211.06	$ 25,445,350.68	$ (500,000.00)	$ 14,911,182.96
OPERATIONS & MAINTENANCE - 20	$ 10,618,886.44	$ 6,497,176.18	$ 8,075,788.03	$ -	$ 9,040,274.59
TRANSPORTATION - 40	$ 4,059,602.96	$ 463,955.23	$ 766,172.22	$ -	$ 3,757,385.97
IMRF/SOCIAL SECURITY - 50/51	$ 1,195,044.63	$ 7,827.90	$ 1,104,213.45	$ -	$ 98,659.08
TOTAL	$ 52,757,856.61	$ 10,941,170.37	$ 35,391,524.38	$ (500,000.00)	$ 27,807,502.60
NON OPERATING FUNDS					
DEBIT SERVICE - 30	$ 1,424,964.47	$ 14,395.17	$ -	$ -	$ 1,439,359.64
CAPITAL PROJECTS - 60	$ -	$ 823.52	$ 355,580.93	$ 500,000.00	$ 145,242.59
TOTAL	$ 1,424,964.47	$ 15,218.69	$ 355,580.93	$ 500,000.00	$ 1,584,602.23
WORKING CASH					
WORKING CASH - 70	$ 3,979,893.15	$ 30,825.70	$ -	$ -	$ 4,010,718.85
TOTAL	$ 3,979,893.15	$ 30,825.70	$ -	$ -	$ 4,010,718.85
TOTAL	$ 58,162,714.23	$ 10,987,214.76	$ 35,747,105.31	$ -	$ 33,402,823.68

PREPARED BY KMORAN
12/12/2022

LADSE The LaGrange Area Department of Special Education

LA GRANGE AREA DEPARTMENT OF SPECIAL EDUCATION

SUMMARY OF BILLS AND PAYROLLS

NOVEMBER

Presented

December 19 2022

LaGrange Area Dept. of Special Education

Fund Balances

Fiscal Year: 2022-2023

Month: November
Year: 2022
Fund Type: All Funds

☐ Include Cash Balance

☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATION	$2,134,054.28	$15,071,599.22	($8,418,715.88)	$0.00	$8,786,937.62
20	OPERATIONS & MAINTENANCE	$158,090.06	$177,950.94	($7,090.92)	$0.00	$328,950.08
99	ACTIVITY FUND - SHREDDER WORKS	$15,103.23	$448.35	($277.68)	$0.00	$15,273.90
	Grand Total:	$2,307,247.57	$15,249,998.51	($8,426,084.48)	$0.00	$9,131,161.60

End of Report

SUMMARY FINANCIAL REPORT OF REVENUE - November 2022

OPERATING FUNDS	BUDGET	TRANSFERS	CURRENT	YTD REVENUES	BALANCE	PERCENT
EDUCATION FUND	28,540,064	-	3,478,931	15,071,599	13,468,464.78	52.81%
VOCATIONAL ACTIVITY FUND	-		261	448	448	0.00%
O&M FUND	-		44,713	177,951	177,951	0.00%
TOTAL	28,540,064	-	3,523,904	15,249,999	13,290,065	53.43%
	-					

SUMMARY FINANCIAL REPORT OF EXPENSE - November 2022

OPERATING FUNDS	BUDGET	TRANSFERS	CURRENT	YTD		PERCENT
EDUCATION FUND	28,540,064	-	2,242,329	8,418,716	20,121,348	29.50%
VOCATIONAL ACTIVITY FUND	-	-	-	278	(278)	0.00%
O&M FUND	-	-	-	7,091	(7,090.92)	0.00%
TOTAL	28,540,064	-	2,242,329	8,426,084	20,113,980	29.52%

MONTHLY FUND BALANCE REPORT FOR - November 2022

OPERATING FUNDS	JULY 1ST EQUITY	YEAR TO DATE	YEAR TO DATE	BALANCE
EDUCATION FUND	2,134,054	15,071,599	(8,418,716)	8,786,938
VOCATIONAL ACTIVITY FUND	15,103	448	(277.68)	15,274
O&M FUND	158,090	177,951	(7,090.92)	328,950
TOTAL	2,307,248	15,249,999	(8,426,084)	9,131,162

SUMMARY OF EXPENSES FOR NOVEMBER 2022 BOARD OF EDUCATION APPROVAL ON DECEMBER 19, 2022

	EXPENSES	EXPENSES	TOTAL
EDUCATION FUND	$ 152,930.00		$ 152,930.00
VOCATIONAL ACTIVITY FUND	$ -	$ -	$ -
TOTAL A/P	$ 152,930.00	$ -	$ 152,930.00

PAYROLL	
EDUCATION FUND	$ 1,645,345.53
BOARD SHARE EXPENSES	$ 444,053.04
TOTAL PAYROLL	$ 2,089,398.57
VOCATIONAL FUND	-
BOARD SHARE EXPENSES	-
TOTAL PAYROLL	-
	2,242,329

THE UNDERSIGNED DO HEREBY CERTIFY THAT ACCOUNTS PAYABLE LISTINGS AND PAYROLLS IN THE AMOUNT OF $2,242,328.57 WERE APPROVED FOR PAYMENT AT THE MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT #204, COOK COUNTY, ILLINOIS HELD ON DECEMBER 19, 2022 AND AUTHORIZE THE SCHOOL TRUSTEES OF TOWNSHIP 38, RANGE 12 TO PAY THE SAME.

PRESIDENT

SECRETARY

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: **1074** **Voucher Date:** 11/16/2022 Prepared By: B. Chappell

Printed: 11/14/2022 07:40:55 AM

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of $23,298.97 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Jacquelyn Bogan 11.15.22

Jacquelyn Bogan Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION

Fund		Amount
10	EDUCATION	$23,298.97
		$23,298.97

LaGrange Area Dept. of Special Education

Voucher Detail Listing

Voucher Batch Number: 1074 **11/16/2022**

Fiscal Year: 2022-2023

Vendor Remit Name / Description	Vendor #	QTY	PO No.	Invoice / Invoice Date	Account	Amount
Holy Guardian Angels Parish						
Check Group:						
ROOM RENTALS		1	0	112022-01 11/9/2022	10.5.2570.3250.900.1100 ROOM RENTALS	$8,139.15
ROOM RENTALS		1	0	Rent Dec 11/14/2022	10.5.2570.3250.900.1100 ROOM RENTALS	$15,159.82
					Check #: 0	
					PO/InvoiceTotal:	$23,298.97
					Vendor Total:	$23,298.97
					Grand Total:	$23,298.97

End of Report

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: **1075** **Voucher Date:** 11/16/2022 Prepared By: B Chappell

Printed: 11/14/2022 09:53:01 AM

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of $133,285.64 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Jacquelyn Bogan 11.15.22

Jacquelyn Bogan Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION

Fund		Amount
10	EDUCATION	$133,285.64
		$133,285.64

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/16/2022 **To Date:** 11/16/2022
From Check: 245810192 **To Check:** 245810292
From Voucher: 1075 **To Voucher:** 1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245810192	11/16/2022	Accurate Biometrics	$1,100.00	1075	Printed	Expense	☐		
245810193	11/16/2022	Amalidosan, Delphine	$16.97	1075	Printed	Expense	☐		
245810194	11/16/2022	Amazon Capital Services	$1,234.17	1075	Printed	Expense	☐		
245810195	11/16/2022	At & T	$1,530.37	1075	Printed	Expense	☐		
245810196	11/16/2022	Athas, Heidi S	$26.57	1075	Printed	Expense	☐		
245810197	11/16/2022	Attainment Company	$624.75	1075	Printed	Expense	☐		
245810198	11/16/2022	Bahler, Barbara A	$38.97	1075	Printed	Expense	☐		
245810199	11/16/2022	Baranski, Kristen L	$348.55	1075	Printed	Expense	☐		
245810200	11/16/2022	Bmo Corporate Mastercard	$13,703.58	1075	Printed	Expense	☐		
245810201	11/16/2022	Bonistalli, Carolyn	$194.32	1075	Printed	Expense	☐		
245810202	11/16/2022	Bouncy Bands	$67.97	1075	Printed	Expense	☐		
245810203	11/16/2022	Boyle, Grace M	$125.00	1075	Printed	Expense	☐		
245810204	11/16/2022	Bridges Language Training & Staffing Co.	$67.16	1075	Printed	Expense	☐		
245810205	11/16/2022	BrightStar Care	$6,264.00	1075	Printed	Expense	☐		
245810206	11/16/2022	Brunswick, Wendy S	$134.38	1075	Printed	Expense	☐		
245810207	11/16/2022	Bruton, Catherine M	$125.00	1075	Printed	Expense	☐		
245810208	11/16/2022	Burcor Properties	$2,300.00	1075	Printed	Expense	☐		
245810209	11/16/2022	Burke, Jennifer L	$92.25	1075	Printed	Expense	☐		
245810210	11/16/2022	Butler, Madeleine M	$318.13	1075	Printed	Expense	☐		
245810211	11/16/2022	Bylsma, Karen	$56.88	1075	Printed	Expense	☐		
245810212	11/16/2022	Canon Solutions America	$1,247.39	1075	Printed	Expense	☐		
245810213	11/16/2022	Carey, Veronica	$49.96	1075	Printed	Expense	☐		
245810214	11/16/2022	Carrie Speakman	$175.00	1075	Printed	Expense	☐		

Check Listing

Fiscal Year: **2022-2023**

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/16/2022 **To Date:** 11/16/2022
From Check: 245810192 **To Check:** 245810292
From Voucher: 1075 **To Voucher:** 1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245810215	11/16/2022	Cdw Government Inc	$5,969.58	1075	Printed	Expense	☐		
245810216	11/16/2022	Cebular, Victoria J	$125.00	1075	Printed	Expense	☐		
245810217	11/16/2022	Chappell, Barbara A	$11.50	1075	Printed	Expense	☐		
245810218	11/16/2022	Chiampas, Cassandra	$190.88	1075	Printed	Expense	☐		
245810219	11/16/2022	Clemens, Marlene M	$83.13	1075	Printed	Expense	☐		
245810220	11/16/2022	Cleveland, Jenelle	$111.75	1075	Printed	Expense	☐		
245810221	11/16/2022	Communication Crossroads	$867.00	1075	Printed	Expense	☐		
245810222	11/16/2022	CPI	$4,249.00	1075	Printed	Expense	☐		
245810223	11/16/2022	Crumrine, Diane M	$26.75	1075	Printed	Expense	☐		
245810224	11/16/2022	Current Technologies Corp	$41.28	1075	Printed	Expense	☐		
245810225	11/16/2022	Dahme Mechanical Industries, Inc.	$360.00	1075	Printed	Expense	☐		
245810226	11/16/2022	Delgado, Christine J	$101.48	1075	Printed	Expense	☐		
245810227	11/16/2022	Duvall, Danika R	$4.38	1075	Printed	Expense	☐		
245810228	11/16/2022	Eliza Cattani	$25.00	1075	Printed	Expense	☐		
245810229	11/16/2022	Enabling Devices	$65.95	1075	Printed	Expense	☐		
245810230	11/16/2022	Espinosa, Cynthia A	$138.82	1075	Printed	Expense	☐		
245810231	11/16/2022	Evans, Lila M	$33.13	1075	Printed	Expense	☐		
245810232	11/16/2022	Everyday Speech LLC	$1,527.95	1075	Printed	Expense	☐		
245810233	11/16/2022	Fahy, Kelly J	$125.00	1075	Printed	Expense	☐		
245810234	11/16/2022	Favela Mata, Isabel	$252.63	1075	Printed	Expense	☐		
245810235	11/16/2022	First United Methodist Church of WS	$7,000.00	1075	Printed	Expense	☐		
245810236	11/16/2022	FoxHire, LLC	$12,759.00	1075	Printed	Expense	☐		
245810237	11/16/2022	Fun And Function	$450.36	1075	Printed	Expense	☐		
245810238	11/16/2022	Garlinger, Amy	$33.75	1075	Printed	Expense	☐		

Check Listing

Fiscal Year: 2022-2023

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From Voucher: 1075 **To Voucher:** 1075

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245810239	11/16/2022	Giancarlo, Dana M	$133.75	1075	Printed	Expense	☐		
245810240	11/16/2022	Groenendyk, Isaac J	$12.25	1075	Printed	Expense	☐		
245810241	11/16/2022	Guzman, Ivonne J	$58.57	1075	Printed	Expense	☐		
245810242	11/16/2022	Hansen, Amy C	$13.50	1075	Printed	Expense	☐		
245810243	11/16/2022	Heartland Alliance	$136.90	1075	Printed	Expense	☐		
245810244	11/16/2022	Iaase	$425.00	1075	Printed	Expense	☐		
245810245	11/16/2022	InterpreNet, LTD	$815.05	1075	Printed	Expense	☐		
245810246	11/16/2022	Irby, Stefanie J	$226.38	1075	Printed	Expense	☐		
245810247	11/16/2022	Jaffre, Krista	$70.00	1075	Printed	Expense	☐		
245810248	11/16/2022	Language Dynamics Group, LLC	$1,200.00	1075	Printed	Expense	☐		
245810249	11/16/2022	Laurie Waldeck	$247.50	1075	Printed	Expense	☐		
245810250	11/16/2022	Learning A-Z	$2,048.00	1075	Printed	Expense	☐		
245810251	11/16/2022	Leslie Grady	$5.13	1075	Printed	Expense	☐		
245810252	11/16/2022	Lewis, Heather L	$121.33	1075	Printed	Expense	☐		
245810253	11/16/2022	Loftus, Jacqueline	$50.63	1075	Printed	Expense	☐		
245810254	11/16/2022	Lupo, Melissa	$142.58	1075	Printed	Expense	☐		
245810255	11/16/2022	Maher, Kenneth W	$154.78	1075	Printed	Expense	☐		
245810256	11/16/2022	Martin, Courtney AH	$258.75	1075	Printed	Expense	☐		
245810257	11/16/2022	Maruyama, Blythe J	$51.94	1075	Printed	Expense	☐		
245810258	11/16/2022	Massanisso, Lisa M	$5.25	1075	Printed	Expense	☐		
245810259	11/16/2022	McDermott, Callan P	$29.19	1075	Printed	Expense	☐		
245810260	11/16/2022	Mcgraw Hill - Education	$100.90	1075	Printed	Expense	☐		
245810261	11/16/2022	Meza, Marlen	$29.87	1075	Printed	Expense	☐		
245810262	11/16/2022	Morley, Anne M	$125.00	1075	Printed	Expense	☐		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: **2022-2023**

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Bank Account: OPERATING 2045 184641

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From Check:	245810192	**To Check:**	245810292
From Voucher:	1075	**To Voucher:**	1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245810263	11/16/2022	Murphy, Donna	$244.25	1075	Printed	Expense	☐		
245810264	11/16/2022	OConnell, James N	$275.44	1075	Printed	Expense	☐		
245810265	11/16/2022	Omni Group (The)	$17.00	1075	Printed	Expense	☐		
245810266	11/16/2022	Orkin Pest Control	$144.76	1075	Printed	Expense	☐		
245810267	11/16/2022	Pace Van Pool	$300.00	1075	Printed	Expense	☐		
245810268	11/16/2022	Pieczynski, Kristen M	$15.25	1075	Printed	Expense	☐		
245810269	11/16/2022	Pilch, Carolanne M	$27.50	1075	Printed	Expense	☐		
245810270	11/16/2022	ProCare Therapy	$16,837.50	1075	Printed	Expense	☐		
245810271	11/16/2022	Quirk, Jeanette I	$130.25	1075	Printed	Expense	☐		
245810272	11/16/2022	Raptor Technologies, LLC	$2,706.00	1075	Printed	Expense	☐		
245810273	11/16/2022	Rcm Data Corp.	$349.56	1075	Printed	Expense	☐		
245810274	11/16/2022	Safeguard Self Storage	$1,239.00	1075	Printed	Expense	☐		
245810275	11/16/2022	Schinkten, Danielle	$133.94	1075	Printed	Expense	☐		
245810276	11/16/2022	Scholastic Classroom Magazines	$309.51	1075	Printed	Expense	☐		
245810277	11/16/2022	School Outfitters	$1,666.25	1075	Printed	Expense	☐		
245810278	11/16/2022	Schroeder, Laura J	$600.00	1075	Printed	Expense	☐		
245810279	11/16/2022	Schultz, Kimberly A	$65.38	1075	Printed	Expense	☐		
245810280	11/16/2022	Self & Match	$3,698.00	1075	Printed	Expense	☐		
245810281	11/16/2022	Smart, Katherine H	$73.13	1075	Printed	Expense	☐		
245810282	11/16/2022	Soliant Health	$6,379.74	1075	Printed	Expense	☐		
245810283	11/16/2022	Square Panda Learning Squared, Inc.	$18,814.19	1075	Printed	Expense	☐		
245810284	11/16/2022	Super Duper Inc	$84.79	1075	Printed	Expense	☐		
245810285	11/16/2022	Sypkens, Maureen B	$283.00	1075	Printed	Expense	☐		
245810286	11/16/2022	TeachTown Inc.	$6,475.00	1075	Printed	Expense	☐		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING 2045 184641

From Date:	11/16/2022	**To Date:**	11/16/2022
From Check:	245810192	**To Check:**	245810292
From Voucher:	1075	**To Voucher:**	1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245810287	11/16/2022	Ulatoski, Susan	$125.00	1075	Printed	Expense	☐		
245810288	11/16/2022	Warehouse Direct, Inc.	$634.88	1075	Printed	Expense	☐		
245810289	11/16/2022	WEX Bank	$171.08	1075	Printed	Expense	☐		
245810290	11/16/2022	Wilson Language Learning Corp.	$212.76	1075	Printed	Expense	☐		
245810291	11/16/2022	WM Corporate Services, Inc	$400.54	1075	Printed	Expense	☐		
245810292	11/16/2022	Woody, Abigail O	$15.00	1075	Printed	Expense	☐		
		Total Amount:	$133,285.64						

End of Report

Function Summary - Revenues

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.4.0000.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($3,156.75)	$3,156.75	$0.00	$3,156.75	0.00%
10.4.1200.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($980.38)	$980.38	$0.00	$980.38	0.00%
10.4.1300.0000.000.0000	UNDESIGNATED	($24,915,716.00)	($3,288,150.63)	($13,988,836.13)	($10,926,879.87)	$0.00	($10,926,879.87)	43.86%
10.4.1400.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($93,815.81)	$93,815.81	$0.00	$93,815.81	0.00%
10.4.1500.0000.000.0000	UNDESIGNATED	($100,000.00)	($22,006.91)	($22,006.91)	($77,993.09)	$0.00	($77,993.09)	77.99%
10.4.3100.0000.000.0000	UNDESIGNATED	($1,650,112.00)	($150,010.00)	($600,040.00)	($1,050,072.00)	$0.00	($1,050,072.00)	63.64%
10.4.3500.0000.000.0000	UNDESIGNATED	($110,000.00)	$0.00	($30,807.34)	($79,192.66)	$0.00	($79,192.66)	71.99%
10.4.3700.0000.000.0000	UNDESIGNATED	($584,496.00)	$0.00	$0.00	($584,496.00)	$0.00	($584,496.00)	100.00%
10.4.4500.0000.000.0000	UNDESIGNATED	($313,082.00)	$0.00	$0.00	($313,082.00)	$0.00	($313,082.00)	100.00%
10.4.4900.0000.000.0000	UNDESIGNATED	($866,658.00)	($18,763.17)	($331,955.90)	($534,702.10)	$0.00	($534,702.10)	61.70%
	FUND: EDUCATION - 10	($28,540,064.00)	($3,478,930.71)	($15,071,599.22)	($13,468,464.78)	$0.00	($13,468,464.78)	47.19%
20.4.1500.0000.000.0000	UNDESIGNATED	$0.00	($1,019.74)	($1,019.74)	$1,019.74	$0.00	$1,019.74	0.00%
20.4.2500.0000.000.0000	UNDESIGNATED	$0.00	($43,693.00)	($176,931.20)	$176,931.20	$0.00	$176,931.20	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	$0.00	($44,712.74)	($177,950.94)	$177,950.94	$0.00	$177,950.94	0.00%
99.4.1300.0000.000.0000	UNDESIGNATED	$0.00	($195.99)	($383.77)	$383.77	$0.00	$383.77	0.00%
99.4.1500.0000.000.0000	UNDESIGNATED	$0.00	($64.58)	($64.58)	$64.58	$0.00	$64.58	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	$0.00	($260.57)	($448.35)	$448.35	$0.00	$448.35	0.00%
	Grand Total:	($28,540,064.00)	($3,523,904.02)	($15,249,998.51)	($13,290,065.49)	$0.00	($13,290,065.49)	46.57%

End of Report

LaGrange Area Dept. of Special Education

Monthly Revenues

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.4.0000.0000.000.4000	UNDESIGNATED	$0.00	$0.00	($3,156.75)	$3,156.75	$0.00	$3,156.75	0.00%
10.4.4950.0000.000.6110	DHS STEP	$0.00	($18,763.17)	($70,638.17)	$70,638.17	$0.00	$70,638.17	0.00%
10.4.4998.0000.000.4993	FEDERAL OTHER	$0.00	$0.00	($145,908.00)	$145,908.00	$0.00	$145,908.00	0.00%
10.4.1342.0000.100.1000	SCHOOL TUITION	($1,630,098.00)	($199,611.18)	($729,155.61)	($900,942.39)	$0.00	($900,942.39)	55.27%
10.4.1510.0000.100.1000	INTEREST	($100,000.00)	($22,006.91)	($22,006.91)	($77,993.09)	$0.00	($77,993.09)	77.99%
10.4.3110.0000.100.2000	PERSONNEL REIMBURSEMENT	($1,650,112.00)	($150,010.00)	($600,040.00)	($1,050,072.00)	$0.00	($1,050,072.00)	63.64%
10.4.3510.0000.100.2000	TRANSPORTION REIMBURSEMENT	($52,000.00)	$0.00	($14,787.52)	($37,212.48)	$0.00	($37,212.48)	71.56%
10.4.4900.0000.100.4000	MEDICAID OUTREACH	($325,000.00)	$0.00	($115,409.73)	($209,590.27)	$0.00	($209,590.27)	64.49%
10.4.1342.0000.259.1000	SCHOOL TUITION	$0.00	($140.00)	($140.00)	$140.00	$0.00	$140.00	0.00%
10.4.1342.0000.300.1000	SCHOOL TUITION	($10,260,857.00)	($1,381,087.31)	($6,076,648.42)	($4,184,208.58)	$0.00	($4,184,208.58)	40.78%
10.4.1342.0000.300.1120	SCHOOL TUITION	$0.00	$0.00	($218,261.52)	$218,261.52	$0.00	$218,261.52	0.00%
10.4.1342.0000.436.1000	SCHOOL TUITION	($5,911,721.00)	($1,031,190.20)	($3,118,713.83)	($2,793,007.17)	$0.00	($2,793,007.17)	47.25%
10.4.1342.0000.436.1120	SCHOOL TUITION	$0.00	$0.00	($357,111.04)	$357,111.04	$0.00	$357,111.04	0.00%
10.4.1342.0000.440.1000	ECE Classroom	($364,696.00)	$0.00	($120,927.59)	($243,768.41)	$0.00	($243,768.41)	66.84%
10.4.1342.0000.440.1120	SCHOOL TUITION	$0.00	$0.00	($36,989.84)	$36,989.84	$0.00	$36,989.84	0.00%
10.4.1342.0000.445.1000	SCHOOL TUITION	($202,114.00)	($13,066.13)	($78,847.08)	($123,266.92)	$0.00	($123,266.92)	60.99%
10.4.1342.0000.445.1120	SCHOOL TUITION	$0.00	$0.00	$539.92	($539.92)	$0.00	($539.92)	0.00%
10.4.1342.0000.453.1000	SCHOOL TUITION	($2,213,709.00)	($176,976.81)	($1,274,233.01)	($939,475.99)	$0.00	($939,475.99)	42.44%
10.4.1342.0000.453.1120	SCHOOL TUITION	$0.00	$0.00	($159,367.51)	$159,367.51	$0.00	$159,367.51	0.00%
10.4.1342.0000.454.1000	SCHOOL TUITION	($540,265.00)	$0.00	$0.00	($540,265.00)	$0.00	($540,265.00)	100.00%
10.4.1342.0000.454.1120	SCHOOL TUITION	$0.00	$0.00	($150,513.50)	$150,513.50	$0.00	$150,513.50	0.00%
10.4.1342.0000.455.1000	ED HS	($651,882.00)	$0.00	($632,693.36)	($19,188.64)	$0.00	($19,188.64)	2.94%
10.4.1342.0000.455.1120	SCHOOL TUITION	$0.00	$0.00	($406,317.04)	$406,317.04	$0.00	$406,317.04	0.00%
10.4.1342.0000.459.1000	SCHOOL TUITION	($109,161.00)	$0.00	$0.00	($109,161.00)	$0.00	($109,161.00)	100.00%
10.4.1322.0000.470.1000	SUMMER TUITION	($369,366.00)	$0.00	$0.00	($369,366.00)	$0.00	($369,366.00)	100.00%
10.4.1342.0000.533.1000	SCHOOL TUITION	($304,192.00)	$0.00	$0.00	($304,192.00)	$0.00	($304,192.00)	100.00%
10.4.1342.0000.542.1000	SCHOOL TUITION	($2,308,466.00)	($486,079.00)	($486,919.00)	($1,821,547.00)	$0.00	($1,821,547.00)	78.91%
10.4.1342.0000.542.1120	SCHOOL TUITION	$0.00	$0.00	($142,537.70)	$142,537.70	$0.00	$142,537.70	0.00%
10.4.3510.0000.542.2000	TRANSPORTION REIMBURSEMENT	($58,000.00)	$0.00	($16,019.82)	($41,980.18)	$0.00	($41,980.18)	72.38%
10.4.1207.3150.542.1000	LOW INCIDENT DIAGNOSTIC TESTIN	$0.00	$0.00	($980.38)	$980.38	$0.00	$980.38	0.00%
10.4.1342.0000.571.1000	SCHOOL TUITION	($49,189.00)	$0.00	$0.00	($49,189.00)	$0.00	($49,189.00)	100.00%
10.4.3705.0000.704.2000	PRESCHOOL FOR ALL	($584,496.00)	$0.00	$0.00	($584,496.00)	$0.00	($584,496.00)	100.00%
10.4.4505.0000.903.4000	WIA	($313,082.00)	$0.00	$0.00	($313,082.00)	$0.00	($313,082.00)	100.00%
10.4.4950.0000.903.4000	DHS STEP	($541,658.00)	$0.00	$0.00	($541,658.00)	$0.00	($541,658.00)	100.00%
10.4.1400.3141.903.6100	VOC SPEC PRG	$0.00	$0.00	($93,815.81)	$93,815.81	$0.00	$93,815.81	0.00%
20.4.1510.0000.000.0000	INTEREST	$0.00	($1,019.74)	($1,019.74)	$1,019.74	$0.00	$1,019.74	0.00%
20.4.2540.0000.901.1100	BLDG SVCS	$0.00	($43,693.00)	($146,889.94)	$146,889.94	$0.00	$146,889.94	0.00%
20.4.2540.0000.901.4998	BLDG SVCS	$0.00	$0.00	($30,041.26)	$30,041.26	$0.00	$30,041.26	0.00%
99.4.1510.0000.000.0000	INTEREST	$0.00	($64.58)	($64.58)	$64.58	$0.00	$64.58	0.00%
99.4.1342.0000.259.1000	UNDESIGNATED	$0.00	($195.99)	($383.77)	$383.77	$0.00	$383.77	0.00%
	Grand Total:	($28,540,064.00)	($3,523,904.02)	($15,249,998.51)	($13,290,065.49)	$0.00	($13,290,065.49)	46.57%

End of Report

LaGrange Area Dept. of Special Education

Expenditures by Object

Fiscal Year: 2022-2023 | From Date: 11/1/2022 | To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.0.0000.0000.000.0000	UNDESIGNATED	$0.00	$0.00	$101,072.04	($101,072.04)	$0.00	($101,072.04)	0.00%
10.0.0000.1000.000.0000	SALARIES, CERTIFIED STAFF	$10,853,591.22	$871,803.19	$2,937,125.70	$7,916,465.52	$7,410,865.77	$505,599.75	4.66%
10.0.0000.1100.000.0000	SALARIES, NON CERTIFIED STAFF	$9,257,927.17	$773,542.34	$2,667,835.34	$6,590,091.83	$6,179,041.30	$411,050.53	4.44%
10.0.0000.1170.000.0000	SALARY-STUDENT	$21,671.05	$0.00	$11,462.00	$10,209.05	$0.00	$10,209.05	47.11%
10.0.0000.2110.000.0000	TEACHER'S RETIREMENT (TRS)	$224,773.14	$14,758.20	$54,746.88	$170,026.26	$7,481.75	$162,544.51	72.31%
10.0.0000.2120.000.0000	MUNICIPAL RETIREMENT	$230,212.61	$16,730.52	$55,984.70	$174,227.91	$8,564.91	$165,663.00	71.96%
10.0.0000.2130.000.0000	FICA	$564,296.78	$46,817.01	$163,082.51	$401,214.27	$23,789.51	$377,424.76	66.88%
10.0.0000.2140.000.0000	MEDICARE	$288,744.25	$22,618.60	$77,671.94	$211,072.31	$11,475.05	$199,597.26	69.13%
10.0.0000.2210.000.0000	LIFE INSURANCE	$62,939.00	$3,372.06	$14,126.38	$48,812.62	$1,684.88	$47,127.74	74.88%
10.0.0000.2220.000.0000	MEDICAL INSURANCE	$3,454,751.98	$315,769.50	$951,046.88	$2,503,705.10	$158,193.06	$2,345,512.04	67.89%
10.0.0000.2230.000.0000	DENTAL INSURANCE	$322,667.54	$23,387.15	$70,554.41	$252,113.13	$11,768.26	$240,344.87	74.49%
10.0.0000.2240.000.0000	LONGTERM CARE	$0.00	$0.00	$5,856.24	($5,856.24)	$0.00	($5,856.24)	0.00%
10.0.0000.2300.000.0000	TUITION REIMBURSEMENT	$20,000.00	$600.00	$3,066.00	$16,934.00	$0.00	$16,934.00	84.67%
10.0.0000.3050.000.0000	APPS AND SOFTWARE	$29,405.00	$312.96	$11,997.47	$17,407.53	$16,537.10	$870.43	2.96%
10.0.0000.3090.000.0000	Undesignated	$13,500.00	$0.00	$15,729.70	($2,229.70)	$0.00	($2,229.70)	-16.52%
10.0.0000.3100.000.0000	PROFESSIONAL TECHNICAL SERVICE	$209,301.70	$48,454.11	$246,205.57	($36,903.87)	$515.00	($37,418.87)	-17.88%
10.0.0000.3120.000.0000	INSERVICE TRAINING-CONSULTANTS	$36,350.00	$5,765.00	$15,733.00	$20,617.00	$0.00	$20,617.00	56.72%
10.0.0000.3140.000.0000	Undesignated	$15,675.00	$0.00	$4,719.99	$10,955.01	$0.00	$10,955.01	69.89%
10.0.0000.3150.000.0000	LOW INCIDENT DIAGNOSTIC TESTIN	$1,800.00	$0.00	$0.00	$1,800.00	$0.00	$1,800.00	100.00%
10.0.0000.3160.000.0000	Undesignated	$2,500.00	$0.00	$0.00	$2,500.00	$0.00	$2,500.00	100.00%
10.0.0000.3170.000.0000	AUDIT FEE-FINANCIAL	$135,000.00	$0.00	$170,580.25	($35,580.25)	$0.00	($35,580.25)	-26.36%
10.0.0000.3180.000.0000	LEGAL FEE-CONTRACTUAL	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
10.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (	$1,500.00	$67.16	$1,675.20	($175.20)	$0.00	($175.20)	-11.68%
10.0.0000.3210.000.0000	PROPERTY SERVICES-DISPOSAL	$25,500.00	$400.54	$1,999.10	$23,500.90	$0.00	$23,500.90	92.16%
10.0.0000.3220.000.0000	CUSTODIAL/CLEANING SERVICES	$2,500.00	$0.00	$395.30	$2,104.70	$0.00	$2,104.70	84.19%
10.0.0000.3230.000.0000	REPAIRS AND MAINTENANCE SERVIC	$51,350.00	$908.47	$17,772.61	$33,577.39	$0.00	$33,577.39	65.39%
10.0.0000.3250.000.0000	ROOM RENTALS	$1,167,608.65	$33,134.92	$138,824.99	$1,028,783.66	$0.00	$1,028,783.66	88.11%
10.0.0000.3310.000.0000	PUPIL TRANSPORTATION	$51,599.00	$471.08	$18,036.24	$33,562.76	$0.00	$33,562.76	65.05%
10.0.0000.3320.000.0000	Undesignated	$92,400.00	$7,815.37	$15,276.40	$77,123.60	$4,220.00	$72,903.60	78.90%
10.0.0000.3390.000.0000	Undesignated	$89,854.98	$4,270.08	$13,758.17	$76,096.81	$8,775.00	$67,321.81	74.92%
10.0.0000.3400.000.0000	COMMUNICATION-TELEPHONE	$43,310.00	$2,608.81	$16,217.83	$27,092.17	$5,062.50	$22,029.67	50.87%
10.0.0000.3500.000.0000	MARKETING	$9,862.50	$1,000.00	$4,420.32	$5,442.18	$0.00	$5,442.18	55.18%
10.0.0000.3600.000.0000	PRINTING AND BINDING	$1,757.50	$0.00	$0.00	$1,757.50	$0.00	$1,757.50	100.00%
10.0.0000.3700.000.0000	PROPERTY SERVICES-WATER SERVI(	$3,000.00	$0.00	$401.12	$2,598.88	$0.00	$2,598.88	86.63%
10.0.0000.3800.000.0000	UNEMPLOYMENT	$950.00	$0.00	$900.00	$50.00	$0.00	$50.00	5.26%
10.0.0000.3820.000.0000	SCHOOL BOARD LIABILITY	$224,900.00	$0.00	$183,100.00	$41,800.00	$0.00	$41,800.00	18.59%
10.0.0000.3900.000.0000	SOFTWARE LICENSES	$4,600.00	$0.00	$304.00	$4,296.00	$0.00	$4,296.00	93.39%
10.0.0000.4100.000.0000	OFFICE SUPPLIES LESS $499	$165,600.00	$12,331.81	$84,467.81	$81,132.19	$11,461.81	$69,670.38	42.07%
10.0.0000.4110.000.0000	Undesignated	$57,013.00	$9,770.92	$59,843.03	($2,830.03)	$12,144.65	($14,974.68)	-26.27%
10.0.0000.4120.000.0000	CLASSROOM MATERIALS 1	$17,695.00	$878.92	$5,968.37	$11,726.63	$2,107.33	$9,619.30	54.36%
10.0.0000.4190.000.0000	Undesignated	$20,700.00	$0.00	$0.00	$20,700.00	$391.12	$20,308.88	98.11%
10.0.0000.4300.000.0000	LIBRARY BOOKS	$3,750.00	$0.00	$1,760.01	$1,989.99	$59.95	$1,930.04	51.47%
10.0.0000.4400.000.0000	PERIODICALS	$0.00	$0.00	$69.90	($69.90)	$89.95	($159.85)	0.00%
10.0.0000.4600.000.0000	ELECTRICITY	$0.00	$0.00	$6,942.08	($6,942.08)	$0.00	($6,942.08)	0.00%
10.0.0000.4700.000.0000	SYSTEMS SOFTWARE	$2,500.00	$0.00	$0.00	$2,500.00	$1,190.70	$1,309.30	52.37%
10.0.0000.5400.000.0000	EQUIPMENT OVER $5,000	$30,000.00	$0.00	$5,588.92	$24,411.08	$0.00	$24,411.08	81.37%
10.0.0000.6400.000.0000	DUES AND FEES	$24,192.00	$375.00	$20,671.10	$3,520.90	$0.00	$3,520.90	14.55%
10.0.0000.6600.000.0000	FLOW THOUGH	$566,000.00	$0.00	$151,836.37	$414,163.63	$0.00	$414,163.63	73.17%
10.0.0000.7000.000.0000	EQUIPMENT $500 TO $4999	$121,815.00	$24,364.85	$89,890.01	$31,924.99	$9,220.20	$22,704.79	18.64%
	FUND: EDUCATION - 10	$28,540,064.07	$2,242,328.57	$8,418,715.88	$20,121,348.19	$13,884,639.80	$6,236,708.39	21.85%

Expenditures by Object

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
20.0.0000.0000.000.0000	UNDESIGNATED	$0.00	$0.00	$2,691.67	($2,691.67)	$0.00	($2,691.67)	0.00%
20.0.0000.3100.000.0000	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$3,859.25	($3,859.25)	$0.00	($3,859.25)	0.00%
20.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (	$0.00	$0.00	$540.00	($540.00)	$0.00	($540.00)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	$0.00	$0.00	$7,090.92	($7,090.92)	$0.00	($7,090.92)	0.00%
99.0.0000.4100.000.0000	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$277.68	($277.68)	$0.00	($277.68)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	$0.00	$0.00	$277.68	($277.68)	$0.00	($277.68)	0.00%
	Grand Total:	$28,540,064.07	$2,242,328.57	$8,426,084.48	$20,113,979.59	$13,884,639.80	$6,229,339.79	21.83%

End of Report

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.0000.0000.000.2002	UNDESIGNATED	$0.00	$0.00	$4,295.13	($4,295.13)	$0.00	($4,295.13)	0.00%
10.5.1200.4100.000.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$103.47	($103.47)	$0.00	($103.47)	0.00%
10.5.2215.4100.236.3100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$64.96	($64.96)	$0.00	($64.96)	0.00%
10.5.2630.3050.259.6110	APPS AND SOFTWARE	$0.00	$0.00	$33.00	($33.00)	$0.00	($33.00)	0.00%
10.5.1400.3399.260.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$111.88	($111.88)	$0.00	($111.88)	0.00%
10.5.1342.0000.300.1120	UNDESIGNATED	$0.00	$0.00	$9,100.24	($9,100.24)	$0.00	($9,100.24)	0.00%
10.5.1200.4118.301.1100	CURRICULUM	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	$4,000.00	100.00%
10.5.2630.7000.301.1100	EQUIPMENT $500 TO $4999	$850.00	$0.00	$899.00	($49.00)	$0.00	($49.00)	-5.76%
10.5.2110.3100.302.1100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$815.05	$1,979.04	($1,979.04)	$0.00	($1,979.04)	0.00%
10.5.2410.3100.302.1100	PROFESSIONAL TECHNICAL SERVICE	$1,451.70	$0.00	$0.00	$1,451.70	$0.00	$1,451.70	100.00%
10.5.2630.3196.302.1100	CONTRACTUAL RELATED SERVICES	$0.00	$0.00	$1,150.00	($1,150.00)	$0.00	($1,150.00)	0.00%
10.5.2630.3230.302.1100	REPAIRS AND MAINTENANCE SERVIC	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2630.3230.302.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$22.97	($22.97)	$0.00	($22.97)	0.00%
10.5.1200.3399.302.1100	TRAVEL LOCAL MILEAGE	$56.98	$0.00	$0.00	$56.98	$0.00	$56.98	100.00%
10.5.2570.3400.302.1100	COMMUNICATION-TELEPHONE	$0.00	$183.65	$1,226.46	($1,226.46)	$0.00	($1,226.46)	0.00%
10.5.2570.3401.302.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$160.76	($160.76)	$0.00	($160.76)	0.00%
10.5.1200.4100.302.1100	OFFICE SUPPLIES LESS $499	$500.00	$0.00	$138.03	$361.97	$35.69	$326.28	65.26%
10.5.1200.4199.302.1100	PPE/Covid Supplies	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2630.7000.302.1100	EQUIPMENT $500 TO $4999	$2,500.00	$0.00	$2,697.00	($197.00)	$0.00	($197.00)	-7.88%
10.5.1322.1000.318.1100	SALARIES, CERTIFIED STAFF	$0.00	$40.00	$4,000.00	($4,000.00)	$0.00	($4,000.00)	0.00%
10.5.1322.1000.318.1110	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$32,780.00	($32,780.00)	$0.00	($32,780.00)	0.00%
10.5.1322.1100.318.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$11,220.00	($11,220.00)	$0.00	($11,220.00)	0.00%
10.5.1322.2110.318.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$49.50	($49.50)	$0.00	($49.50)	0.00%
10.5.1322.2110.318.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$298.37	($298.37)	$0.00	($298.37)	0.00%
10.5.1322.2120.318.1110	MUNICIPAL RETIREMENT	$0.00	$0.00	$245.04	($245.04)	$0.00	($245.04)	0.00%
10.5.1322.2130.318.1110	FICA	$0.00	$0.00	$753.11	($753.11)	$0.00	($753.11)	0.00%
10.5.1322.2140.318.1100	MEDICARE	$0.00	$0.56	$57.98	($57.98)	$0.00	($57.98)	0.00%
10.5.1322.2140.318.1110	MEDICARE	$0.00	$0.00	$637.14	($637.14)	$0.00	($637.14)	0.00%
10.5.2130.2110.320.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$0.19	($0.19)	$0.00	($0.19)	0.00%
10.5.2130.2140.320.1100	MEDICARE	$0.00	$0.44	$2.01	($2.01)	$0.22	($2.23)	0.00%
10.5.2130.3100.320.1100	PROFESSIONAL TECHNICAL SERVICE	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2130.3107.320.1100	CONTRACTUAL SERVICES	$0.00	$12,643.74	$52,354.13	($52,354.13)	$0.00	($52,354.13)	0.00%
10.5.2130.3107.320.1120	CONTRACTUAL SERVICES	$0.00	$0.00	$3,385.50	($3,385.50)	$0.00	($3,385.50)	0.00%
10.5.2130.3400.320.1100	COMMUNICATION-TELEPHONE	$0.00	$30.00	$135.00	($135.00)	$225.00	($360.00)	0.00%
10.5.2130.4100.320.1100	OFFICE SUPPLIES LESS $499	$2,000.00	$0.00	$345.13	$1,654.87	$215.91	$1,438.96	71.95%
10.5.2130.4199.320.1100	PPE/Covid Supplies	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2630.7000.320.1100	EQUIPMENT $500 TO $4999	$3,000.00	$0.00	$0.00	$3,000.00	$50.99	$2,949.01	98.30%
10.5.1200.1000.321.1100	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$19.97	($19.97)	$11.98	($31.95)	0.00%
10.5.2131.1000.321.1000	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$26.45	($26.45)	$0.00	($26.45)	0.00%
10.5.2630.3050.321.1100	APPS AND SOFTWARE	$400.00	$0.00	$0.00	$400.00	$0.00	$400.00	100.00%
10.5.2131.3100.321.1100	PROFESSIONAL TECHNICAL SERVICE	$5,000.00	$12,759.00	$23,060.25	($18,060.25)	$0.00	($18,060.25)	-361.21%
10.5.2131.3107.321.1100	CONTRACTUAL SERVICES	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
10.5.2630.3230.321.1100	REPAIRS AND MAINTENANCE SERVIC	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2630.3230.321.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$71.26	($71.26)	$0.00	($71.26)	0.00%
10.5.2570.3250.321.1100	ROOM RENTALS	$2,250.00	$545.16	$3,252.84	($1,002.84)	$0.00	($1,002.84)	-44.57%
10.5.2131.3399.321.1100	TRAVEL LOCAL MILEAGE	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.2570.3400.321.1100	COMMUNICATION-TELEPHONE	$0.00	$45.91	$306.85	($306.85)	$0.00	($306.85)	0.00%
10.5.2570.3401.321.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$40.18	($40.18)	$0.00	($40.18)	0.00%
10.5.1200.4100.321.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$2,876.14	($2,876.14)	$0.00	($2,876.14)	0.00%
10.5.2131.4100.321.1100	OFFICE SUPPLIES LESS $499	$5,000.00	$67.97	$346.63	$4,653.37	$562.84	$4,090.53	81.81%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2131.4100.321.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$138.92	($138.92)	$0.00	($138.92)	0.00%
10.5.2131.4199.321.1100	PPE/Covid Supplies	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2630.7000.321.1100	EQUIPMENT $500 TO $4999	$5,000.00	$0.00	$5,782.00	($782.00)	$0.00	($782.00)	-15.64%
10.5.2140.3100.323.1100	PROFESSIONAL TECHNICAL SERVICE	$1,800.00	$0.00	$0.00	$1,800.00	$0.00	$1,800.00	100.00%
10.5.2570.3400.323.1100	COMMUNICATION-TELEPHONE	$0.00	$45.91	$340.40	($340.40)	$0.00	($340.40)	0.00%
10.5.2570.3401.323.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$40.21	($40.21)	$0.00	($40.21)	0.00%
10.5.2140.4100.323.1100	OFFICE SUPPLIES LESS $499	$16,000.00	$0.00	$1,048.80	$14,951.20	$317.09	$14,634.11	91.46%
10.5.2140.4100.323.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$2,404.22	($2,404.22)	$0.00	($2,404.22)	0.00%
10.5.2150.6400.323.1100	DUES AND FEES	$0.00	$0.00	$685.00	($685.00)	$0.00	($685.00)	0.00%
10.5.2140.7000.323.1100	EQUIPMENT $500 TO $4999	$0.00	$0.00	$1,470.00	($1,470.00)	$0.00	($1,470.00)	0.00%
10.5.2630.7000.323.1100	EQUIPMENT $500 TO $4999	$8,000.00	$0.00	$3,743.84	$4,256.16	$0.00	$4,256.16	53.20%
10.5.2630.3050.324.1100	APPS AND SOFTWARE	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2132.3100.324.1100	PROFESSIONAL TECHNICAL SERVICE	$10,250.00	$0.00	$0.00	$10,250.00	$0.00	$10,250.00	100.00%
10.5.2630.3230.324.1100	REPAIRS AND MAINTENANCE SERVIC	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2570.3250.324.1100	ROOM RENTALS	$2,500.00	$272.58	$1,626.42	$873.58	$0.00	$873.58	34.94%
10.5.2132.3399.324.1100	TRAVEL LOCAL MILEAGE	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	$4,000.00	100.00%
10.5.2570.3400.324.1100	COMMUNICATION-TELEPHONE	$0.00	$45.91	$306.57	($306.57)	$0.00	($306.57)	0.00%
10.5.2570.3401.324.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$40.18	($40.18)	$0.00	($40.18)	0.00%
10.5.1200.4100.324.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$52.40	($52.40)	$0.00	($52.40)	0.00%
10.5.2132.4100.324.1100	OFFICE SUPPLIES LESS $499	$4,500.00	$0.00	$122.78	$4,377.22	$0.00	$4,377.22	97.27%
10.5.2132.4100.324.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$679.41	($679.41)	$0.00	($679.41)	0.00%
10.5.2132.4199.324.1100	PPE/Covid Supplies	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.2210.6400.324.1100	DUES AND FEES	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2132.7000.324.1100	EQUIPMENT $500 TO $4999	$5,000.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	100.00%
10.5.2630.7000.324.1100	EQUIPMENT $500 TO $4999	$0.00	$0.00	$4,791.99	($4,791.99)	$0.00	($4,791.99)	0.00%
10.5.2110.4199.325.1100	PPE/Covid Supplies	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.2630.3050.326.1100	APPS AND SOFTWARE	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2150.3107.326.1100	CONTRACTUAL SERVICES	$10,000.00	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	100.00%
10.5.2630.3230.326.1100	REPAIRS AND MAINTENANCE SERVIC	$800.00	$0.00	$497.80	$302.20	$0.00	$302.20	37.78%
10.5.2630.3230.326.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$518.00	($518.00)	$0.00	($518.00)	0.00%
10.5.2150.3399.326.1100	TRAVEL LOCAL MILEAGE	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2570.3400.326.1100	COMMUNICATION-TELEPHONE	$0.00	$45.91	$306.57	($306.57)	$0.00	($306.57)	0.00%
10.5.2570.3401.326.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$40.18	($40.18)	$0.00	($40.18)	0.00%
10.5.2150.4100.326.1100	OFFICE SUPPLIES LESS $499	$5,100.00	$1,527.95	$1,934.23	$3,165.77	$59.90	$3,105.87	60.90%
10.5.2150.4118.326.1100	CURRICULUM	$0.00	$0.00	$0.00	$0.00	$157.50	($157.50)	0.00%
10.5.2150.4199.326.1100	PPE/Covid Supplies	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2150.4400.326.1100	PERIODICALS	$0.00	$0.00	$0.00	$0.00	$89.95	($89.95)	0.00%
10.5.2630.7000.326.1100	EQUIPMENT $500 TO $4999	$10,600.00	$0.00	$10,531.49	$68.51	$0.00	$68.51	0.65%
10.5.1200.1105.333.1100	STIPENDS- NON CERTIFIED	$7,000.00	$0.00	$0.00	$7,000.00	$0.00	$7,000.00	100.00%
10.5.1342.0000.430.1120	UNDESIGNATED	$0.00	$0.00	$3,023.86	($3,023.86)	$0.00	($3,023.86)	0.00%
10.5.2630.3150.430.1100	LOW INCIDENT DIAGNOSTIC TESTIN	$1,800.00	$0.00	$0.00	$1,800.00	$0.00	$1,800.00	100.00%
10.5.2630.3230.430.1100	REPAIRS AND MAINTENANCE SERVIC	$1,350.00	$0.00	$0.00	$1,350.00	$0.00	$1,350.00	100.00%
10.5.2630.3230.430.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$120.93	($120.93)	$0.00	($120.93)	0.00%
10.5.2570.3250.430.1100	ROOM RENTALS	$200,000.00	$0.00	$0.00	$200,000.00	$0.00	$200,000.00	100.00%
10.5.1200.3310.430.1120	PUPIL TRANSPORTATION	$0.00	$0.00	$266.56	($266.56)	$0.00	($266.56)	0.00%
10.5.2550.3310.430.1100	PUPIL TRANSPORTATION	$8,500.00	$0.00	$50.00	$8,450.00	$0.00	$8,450.00	99.41%
10.5.2550.3310.430.1120	PUPIL TRANSPORTATION	$0.00	$0.00	$299.88	($299.88)	$0.00	($299.88)	0.00%
10.5.1200.3399.430.1100	TRAVEL LOCAL MILEAGE	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
10.5.1200.4100.430.1100	OFFICE SUPPLIES LESS $499	$11,800.00	$222.37	$867.95	$10,932.05	$493.29	$10,438.76	88.46%
10.5.1200.4100.430.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$240.13	($240.13)	$0.00	($240.13)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1200.4100.430.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$5,304.73	($5,304.73)	$0.00	($5,304.73)	0.00%
10.5.2630.4100.430.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$7.64	($7.64)	$0.00	($7.64)	0.00%
10.5.2130.4103.430.1100	MEDICAL SUPPLIES	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
10.5.1200.4104.430.1100	INK	$5,000.00	$0.00	$627.22	$4,372.78	$432.96	$3,939.82	78.80%
10.5.1200.4118.430.1100	CURRICULUM	$27,713.00	$9,301.31	$20,712.54	$7,000.46	$282.48	$6,717.98	24.24%
10.5.1200.4120.430.1100	CLASSROOM MATERIALS 1	$800.00	$348.55	$348.55	$451.45	$0.00	$451.45	56.43%
10.5.1200.4121.430.1100	CLASSROOM MATERIALS 2	$800.00	$0.00	$418.00	$382.00	$0.00	$382.00	47.75%
10.5.1200.4122.430.1100	CLASSROOM MATERIALS 3	$1,320.00	$38.97	$671.45	$648.55	$0.00	$648.55	49.13%
10.5.1200.4122.430.1120	CLASSROOM MATERIALS 3	$0.00	$0.00	$39.15	($39.15)	$0.00	($39.15)	0.00%
10.5.1200.4122.430.4993	CLASSROOM MATERIALS 3	$0.00	$0.00	$188.99	($188.99)	$178.00	($366.99)	0.00%
10.5.1200.4123.430.1100	CLASSROOM MATERIALS 4	$860.00	$29.99	$577.33	$282.67	$25.98	$256.69	29.85%
10.5.1200.4124.430.1100	CLASSROOM MATERIALS 5	$800.00	$52.98	$140.58	$659.42	$0.00	$659.42	82.43%
10.5.1200.4125.430.1100	CLASSROOM MATERIALS 6	$900.00	$0.00	$393.03	$506.97	$209.98	$296.99	33.00%
10.5.1200.4126.430.1100	CLASSROOM MATERIALS 7	$850.00	$0.00	$217.99	$632.01	$136.93	$495.08	58.24%
10.5.1200.4127.430.1100	CLASSROOM MATERIALS 8	$1,465.00	$25.13	$51.85	$1,413.15	$0.00	$1,413.15	96.46%
10.5.1200.4128.430.1100	CLASSROOM MATERIALS 9	$800.00	$0.00	$180.16	$619.84	$0.00	$619.84	77.48%
10.5.1200.4129.430.1100	CLASSROOM MATERIALS 10	$600.00	$0.00	$0.00	$600.00	$1,157.86	($557.86)	-92.98%
10.5.1200.4199.430.1100	PPE/Covid Supplies	$2,500.00	$0.00	$0.00	$2,500.00	$0.00	$2,500.00	100.00%
10.5.1200.5400.430.4993	EQUIPMENT OVER $5,000	$0.00	$0.00	$5,588.92	($5,588.92)	$0.00	($5,588.92)	0.00%
10.5.2630.7000.430.1100	EQUIPMENT $500 TO $4999	$14,860.00	$788.00	$4,768.85	$10,091.15	$0.00	$10,091.15	67.91%
10.5.2215.3099.436.1100	INFINITEC FLOW-FEE	$1,350.00	$0.00	$0.00	$1,350.00	$0.00	$1,350.00	100.00%
10.5.1200.3100.436.1100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$218.67	$218.67	($218.67)	$0.00	($218.67)	0.00%
10.5.2210.3100.436.4993	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$5,417.50	($5,417.50)	$0.00	($5,417.50)	0.00%
10.5.1200.3230.436.1100	REPAIRS AND MAINTENANCE SERVIC	$2,500.00	$0.00	$0.00	$2,500.00	$0.00	$2,500.00	100.00%
10.5.2570.3250.436.1100	ROOM RENTALS	$150,000.00	$247.80	$1,478.56	$148,521.44	$0.00	$148,521.44	99.01%
10.5.1200.3310.436.1120	PUPIL TRANSPORTATION	$0.00	$0.00	$599.76	($599.76)	$0.00	($599.76)	0.00%
10.5.2550.3310.436.1100	PUPIL TRANSPORTATION	$6,600.00	$0.00	$0.00	$6,600.00	$0.00	$6,600.00	100.00%
10.5.1200.3399.436.1100	TRAVEL LOCAL MILEAGE	$2,250.00	$0.00	$104.60	$2,145.40	$0.00	$2,145.40	95.35%
10.5.2570.3400.436.1100	COMMUNICATION-TELEPHONE	$750.00	$137.73	$988.44	($238.44)	$0.00	($238.44)	-31.79%
10.5.2570.3401.436.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$46.88	($46.88)	$0.00	($46.88)	0.00%
10.5.1200.4100.436.1100	OFFICE SUPPLIES LESS $499	$7,000.00	$977.34	$1,421.90	$5,578.10	$14.99	$5,563.11	79.47%
10.5.1200.4100.436.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$111.74	($111.74)	$0.00	($111.74)	0.00%
10.5.1200.4100.436.4993	OFFICE SUPPLIES LESS $499	$0.00	$1,102.40	$9,509.50	($9,509.50)	$6,640.65	($16,150.15)	0.00%
10.5.2215.4100.436.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$76.84	($76.84)	$0.00	($76.84)	0.00%
10.5.1200.4103.436.1100	MEDICAL SUPPLIES	$2,500.00	$0.00	$449.03	$2,050.97	$13.20	$2,037.77	81.51%
10.5.1200.4103.436.1120	MEDICAL SUPPLIES	$0.00	$0.00	$167.36	($167.36)	$0.00	($167.36)	0.00%
10.5.1200.4104.436.1100	INK	$7,000.00	$548.61	$884.60	$6,115.40	$346.05	$5,769.35	82.42%
10.5.1200.4118.436.1100	CURRICULUM	$13,000.00	$155.95	$10,812.53	$2,187.47	$10,536.58	($8,349.11)	-64.22%
10.5.1200.4120.436.1100	CLASSROOM MATERIALS 1	$800.00	$121.33	$121.33	$678.67	$0.00	$678.67	84.83%
10.5.1200.4121.436.1100	CLASSROOM MATERIALS 2	$800.00	$16.97	$180.08	$619.92	$10.98	$608.94	76.12%
10.5.1200.4122.436.1100	CLASSROOM MATERIALS 3	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.1200.4122.436.1120	CLASSROOM MATERIALS 3	$0.00	$0.00	$49.76	($49.76)	$0.00	($49.76)	0.00%
10.5.1200.4123.436.1100	CLASSROOM MATERIALS 4	$800.00	$0.00	$440.95	$359.05	$0.00	$359.05	44.88%
10.5.1200.4123.436.1120	CLASSROOM MATERIALS 4	$0.00	$0.00	$101.76	($101.76)	$0.00	($101.76)	0.00%
10.5.1200.4124.436.1100	CLASSROOM MATERIALS 5	$800.00	$0.00	$224.66	$575.34	$79.83	$495.51	61.94%
10.5.1200.4125.436.1100	CLASSROOM MATERIALS 6	$800.00	$16.34	$442.88	$357.12	$0.00	$357.12	44.64%
10.5.1200.4126.436.1100	CLASSROOM MATERIALS 7	$800.00	$0.00	$22.14	$777.86	$0.00	$777.86	97.23%
10.5.1200.4127.436.1100	CLASSROOM MATERIALS 8	$800.00	$0.00	$368.23	$431.77	$67.97	$363.80	45.48%
10.5.1200.4128.436.1100	CLASSROOM MATERIALS 9	$800.00	$178.70	$252.59	$547.41	$99.90	$447.51	55.94%
10.5.1200.4129.436.1100	CLASSROOM MATERIALS 10	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1200.4199.436.1100	PPE/Covid Supplies	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.2215.4700.436.1100	SYSTEMS SOFTWARE	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
10.5.2210.6400.436.1100	DUES AND FEES	$425.00	$0.00	$0.00	$425.00	$0.00	$425.00	100.00%
10.5.1200.7000.436.4993	EQUIPMENT $500 TO $4999	$0.00	$0.00	$0.00	$0.00	$2,343.96	($2,343.96)	0.00%
10.5.2630.7000.436.1100	EQUIPMENT $500 TO $4999	$9,900.00	$0.00	$8,295.99	$1,604.01	$0.00	$1,604.01	16.20%
10.5.1342.0000.440.1120	UNDESIGNATED	$0.00	$0.00	$9,100.24	($9,100.24)	$0.00	($9,100.24)	0.00%
10.5.2630.3230.440.1100	REPAIRS AND MAINTENANCE SERVIC	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2570.3250.440.1100	ROOM RENTALS	$17,500.00	$0.00	$0.00	$17,500.00	$0.00	$17,500.00	100.00%
10.5.1200.3399.440.1100	TRAVEL LOCAL MILEAGE	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.1200.4100.440.1100	OFFICE SUPPLIES LESS $499	$700.00	$0.00	$299.45	$400.55	$0.00	$400.55	57.22%
10.5.1200.4104.440.1100	INK	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.1200.4118.440.1100	CURRICULUM	$1,000.00	$0.00	$1,038.70	($38.70)	$0.00	($38.70)	-3.87%
10.5.3705.4118.440.2100	CURRICULUM	$0.00	$0.00	$1,800.00	($1,800.00)	$0.00	($1,800.00)	0.00%
10.5.1200.4120.440.1100	CLASSROOM MATERIALS 1	$500.00	$0.00	$202.19	$297.81	$0.00	$297.81	59.56%
10.5.1200.4199.440.1100	PPE/Covid Supplies	$600.00	$0.00	$0.00	$600.00	$0.00	$600.00	100.00%
10.5.2630.7000.440.1100	EQUIPMENT $500 TO $4999	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2630.3230.445.1100	REPAIRS AND MAINTENANCE SERVIC	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2630.3230.445.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$15.82	($15.82)	$0.00	($15.82)	0.00%
10.5.2570.3250.445.1100	ROOM RENTALS	$21,911.19	$0.00	$0.00	$21,911.19	$0.00	$21,911.19	100.00%
10.5.2150.3399.445.1100	TRAVEL LOCAL MILEAGE	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.1200.4100.445.1100	OFFICE SUPPLIES LESS $499	$1,000.00	$59.85	$137.51	$862.49	$0.00	$862.49	86.25%
10.5.1200.4104.445.1100	INK	$1,300.00	$0.00	$0.00	$1,300.00	$0.00	$1,300.00	100.00%
10.5.1200.4199.445.1100	PPE/Covid Supplies	$600.00	$0.00	$0.00	$600.00	$0.00	$600.00	100.00%
10.5.2630.7000.445.1100	EQUIPMENT $500 TO $4999	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.1342.0000.453.1120	UNDESIGNATED	$0.00	$0.00	$75,653.75	($75,653.75)	$0.00	($75,653.75)	0.00%
10.5.1200.3104.453.1100	MIS SERVICES	$0.00	$0.00	$673.60	($673.60)	$0.00	($673.60)	0.00%
10.5.1200.3107.453.1100	CONTRACTUAL SERVICES	$0.00	$0.00	$81.00	($81.00)	$0.00	($81.00)	0.00%
10.5.1200.3107.453.1120	CONTRACTUAL SERVICES	$0.00	$0.00	$149.81	($149.81)	$0.00	($149.81)	0.00%
10.5.1200.3230.453.1100	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$425.00	($425.00)	$0.00	($425.00)	0.00%
10.5.2630.3230.453.1100	REPAIRS AND MAINTENANCE SERVIC	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.2630.3230.453.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$242.72	($242.72)	$0.00	($242.72)	0.00%
10.5.2570.3250.453.1100	ROOM RENTALS	$130,000.00	$0.00	$0.00	$130,000.00	$0.00	$130,000.00	100.00%
10.5.2550.3310.453.1100	PUPIL TRANSPORTATION	$7,200.00	$0.00	$333.20	$6,866.80	$0.00	$6,866.80	95.37%
10.5.2550.3310.453.1120	PUPIL TRANSPORTATION	$0.00	$0.00	$733.04	($733.04)	$0.00	($733.04)	0.00%
10.5.2550.3310.453.4993	PUPIL TRANSPORTATION	$0.00	$0.00	$9,986.40	($9,986.40)	$0.00	($9,986.40)	0.00%
10.5.1200.3399.453.1100	TRAVEL LOCAL MILEAGE	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2570.3400.453.1100	COMMUNICATION-TELEPHONE	$2,100.00	$137.75	$808.33	$1,291.67	$0.00	$1,291.67	61.51%
10.5.2570.3401.453.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$40.18	($40.18)	$0.00	($40.18)	0.00%
10.5.2630.3900.453.1100	SOFTWARE LICENSES	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.2630.3900.453.1120	SOFTWARE LICENSES	$0.00	$0.00	$304.00	($304.00)	$0.00	($304.00)	0.00%
10.5.1200.4100.453.1100	OFFICE SUPPLIES LESS $499	$15,000.00	$890.10	$3,703.37	$11,296.63	$510.69	$10,785.94	71.91%
10.5.1200.4100.453.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$934.80	($934.80)	$0.00	($934.80)	0.00%
10.5.1200.4100.453.4993	OFFICE SUPPLIES LESS $499	$0.00	$395.48	$1,698.98	($1,698.98)	$432.98	($2,131.96)	0.00%
10.5.1200.4104.453.1100	INK	$1,500.00	$0.00	$92.99	$1,407.01	$0.00	$1,407.01	93.80%
10.5.1200.4118.453.1100	CURRICULUM	$7,500.00	$212.76	$1,394.84	$6,105.16	$150.09	$5,955.07	79.40%
10.5.1200.4118.453.4993	CURRICULUM	$0.00	$0.00	$1,292.16	($1,292.16)	$0.00	($1,292.16)	0.00%
10.5.1200.4120.453.1100	CLASSROOM MATERIALS 1	$0.00	$0.00	$94.19	($94.19)	$0.00	($94.19)	0.00%
10.5.1200.4199.453.1100	PPE/Covid Supplies	$2,200.00	$0.00	$0.00	$2,200.00	$0.00	$2,200.00	100.00%
10.5.1200.6400.453.1100	DUES AND FEES	$4,158.00	$0.00	$5,040.00	($882.00)	$0.00	($882.00)	-21.21%
10.5.1200.7000.453.4993	EQUIPMENT $500 TO $4999	$0.00	$0.00	$5,400.00	($5,400.00)	$574.00	($5,974.00)	0.00%

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2630.7000.453.1100	EQUIPMENT $500 TO $4999	$5,800.00	$2,805.79	$6,200.70	($400.70)	$1,196.00	($1,596.70)	-27.53%
10.5.1322.1000.454.1110	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$13,928.07	($13,928.07)	$0.00	($13,928.07)	0.00%
10.5.1322.2110.454.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$174.10	($174.10)	$0.00	($174.10)	0.00%
10.5.1322.2130.454.1110	FICA	$0.00	$0.00	$59.52	($59.52)	$0.00	($59.52)	0.00%
10.5.1322.2140.454.1110	MEDICARE	$0.00	$0.00	$197.08	($197.08)	$0.00	($197.08)	0.00%
10.5.2410.3100.454.1100	PROFESSIONAL TECHNICAL SERVICE	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
10.5.2630.3230.454.1100	REPAIRS AND MAINTENANCE SERVIC	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.1200.3399.454.1100	TRAVEL LOCAL MILEAGE	$5,000.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	100.00%
10.5.2570.3400.454.1100	COMMUNICATION-TELEPHONE	$2,100.00	$0.00	$0.00	$2,100.00	$0.00	$2,100.00	100.00%
10.5.2570.3401.454.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$40.18	($40.18)	$0.00	($40.18)	0.00%
10.5.1200.4100.454.1100	OFFICE SUPPLIES LESS $499	$1,500.00	$0.00	$232.69	$1,267.31	$0.00	$1,267.31	84.49%
10.5.1200.7000.454.1100	EQUIPMENT $500 TO $4999	$0.00	$0.00	$3,596.00	($3,596.00)	$0.00	($3,596.00)	0.00%
10.5.2630.7000.454.1100	EQUIPMENT $500 TO $4999	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
10.5.2630.3050.455.1100	APPS AND SOFTWARE	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.1200.3104.455.1100	MIS SERVICES	$0.00	$0.00	$510.00	($510.00)	$0.00	($510.00)	0.00%
10.5.2540.3104.455.1100	MIS SERVICES	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2540.3210.455.1100	PROPERTY SERVICES-DISPOSAL	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.1200.3230.455.1100	REPAIRS AND MAINTENANCE SERVIC	$0.00	$342.00	$342.00	($342.00)	$0.00	($342.00)	0.00%
10.5.1200.3230.455.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$16.99	($16.99)	$0.00	($16.99)	0.00%
10.5.2630.3230.455.1100	REPAIRS AND MAINTENANCE SERVIC	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.2570.3250.455.1100	ROOM RENTALS	$68,785.46	$0.00	$0.00	$68,785.46	$0.00	$68,785.46	100.00%
10.5.1200.3310.455.1100	PUPIL TRANSPORTATION	$0.00	$0.00	$216.90	($216.90)	$0.00	($216.90)	0.00%
10.5.2550.3310.455.1100	PUPIL TRANSPORTATION	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	$4,000.00	100.00%
10.5.2550.3310.455.1120	PUPIL TRANSPORTATION	$0.00	$0.00	$299.88	($299.88)	$0.00	($299.88)	0.00%
10.5.1200.3399.455.1100	TRAVEL LOCAL MILEAGE	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2540.3400.455.1100	COMMUNICATION-TELEPHONE	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2540.3401.455.1100	COMMUNICATION-POSTAGE	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2540.3700.455.1100	PROPERTY SERVICES-WATER SERVI(	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.1200.4100.455.1100	OFFICE SUPPLIES LESS $499	$6,000.00	$3,482.41	$3,999.38	$2,000.62	$193.40	$1,807.22	30.12%
10.5.1200.4100.455.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$492.56	($492.56)	$0.00	($492.56)	0.00%
10.5.1200.4100.455.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$677.21	($677.21)	$0.00	($677.21)	0.00%
10.5.1322.4100.455.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$59.17	($59.17)	$0.00	($59.17)	0.00%
10.5.1200.4104.455.1100	INK	$2,500.00	$0.00	$0.00	$2,500.00	$0.00	$2,500.00	100.00%
10.5.1200.4118.455.1000	CURRICULUM	$0.00	$0.00	$69.52	($69.52)	$0.00	($69.52)	0.00%
10.5.1200.4118.455.1100	CURRICULUM	$3,000.00	$0.00	$67.98	$2,932.02	$0.00	$2,932.02	97.73%
10.5.1200.4118.455.1120	CURRICULUM	$0.00	$0.00	$31.37	($31.37)	$0.00	($31.37)	0.00%
10.5.1200.4118.455.4993	CURRICULUM	$0.00	$0.00	$0.00	$0.00	$1,018.00	($1,018.00)	0.00%
10.5.1200.4120.455.1100	CLASSROOM MATERIALS 1	$0.00	$0.00	$25.78	($25.78)	$0.00	($25.78)	0.00%
10.5.1200.6400.455.1100	DUES AND FEES	$2,200.00	$0.00	$1,260.00	$940.00	$0.00	$940.00	42.73%
10.5.2630.7000.455.1100	EQUIPMENT $500 TO $4999	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	$4,000.00	100.00%
10.5.1400.1100.459.6220	SALARIES, NON CERTIFIED STAFF	$0.00	$2,868.42	$8,605.26	($8,605.26)	$25,815.84	($34,421.10)	0.00%
10.5.4950.1104.459.6100	AIDE SALARIES	$0.00	$963.00	$963.00	($963.00)	$0.00	($963.00)	0.00%
10.5.1400.2120.459.6220	MUNICIPAL RETIREMENT	$0.00	$64.54	$193.62	($193.62)	$32.27	($225.89)	0.00%
10.5.1400.2130.459.6220	FICA	$0.00	$172.22	$516.66	($516.66)	$86.11	($602.77)	0.00%
10.5.1400.2140.459.6220	MEDICARE	$0.00	$40.28	$120.84	($120.84)	$20.14	($140.98)	0.00%
10.5.1400.2210.459.6220	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.1400.2220.459.6220	MEDICAL INSURANCE	$0.00	$648.60	$1,945.80	($1,945.80)	$324.30	($2,270.10)	0.00%
10.5.1400.2230.459.6220	DENTAL INSURANCE	$0.00	$46.52	$139.56	($139.56)	$23.26	($162.82)	0.00%
10.5.1400.3230.459.1100	REPAIRS AND MAINTENANCE SERVIC	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.1400.3250.459.1100	ROOM RENTALS	$0.00	$7,000.00	$7,000.00	($7,000.00)	$0.00	($7,000.00)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.3310.459.1100	PUPIL TRANSPORTATION	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.1400.4100.459.1100	OFFICE SUPPLIES LESS $499	$4,000.00	$15.25	$15.25	$3,984.75	$9.18	$3,975.57	99.39%
10.5.1400.4100.459.6100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	($1,000.00)	$1,000.00	$0.00	$1,000.00	0.00%
10.5.1400.4199.459.1100	PPE/Covid Supplies	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.1400.7000.459.1100	EQUIPMENT $500 TO $4999	$7,500.00	$0.00	$0.00	$7,500.00	$0.00	$7,500.00	100.00%
10.5.2630.7000.459.1100	EQUIPMENT $500 TO $4999	$0.00	$0.00	$3,476.99	($3,476.99)	$0.00	($3,476.99)	0.00%
10.5.2140.1000.470.1110	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$7,711.20	($7,711.20)	$0.00	($7,711.20)	0.00%
10.5.2150.1000.470.1110	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$2,490.00	($2,490.00)	$0.00	($2,490.00)	0.00%
10.5.2410.1000.470.1110	SALARIES, CERTIFIED STAFF	$120,000.00	$0.00	$0.00	$120,000.00	$0.00	$120,000.00	100.00%
10.5.1200.1005.470.1110	STIPENDS-CERTIFIED	$20,000.00	$0.00	$0.00	$20,000.00	$0.00	$20,000.00	100.00%
10.5.1200.1100.470.1110	SALARIES, NON CERTIFIED STAFF	$75,000.00	$0.00	$0.00	$75,000.00	$0.00	$75,000.00	100.00%
10.5.2130.1100.470.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$4,740.00	($4,740.00)	$0.00	($4,740.00)	0.00%
10.5.2131.1100.470.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$330.00	($330.00)	$0.00	($330.00)	0.00%
10.5.2131.1100.470.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$3,680.00	($3,680.00)	$0.00	($3,680.00)	0.00%
10.5.2140.1100.470.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$970.00	($970.00)	$0.00	($970.00)	0.00%
10.5.2610.1100.470.1110	SALARIES, NON CERTIFIED STAFF	$6,500.00	$0.00	$0.00	$6,500.00	$0.00	$6,500.00	100.00%
10.5.1322.1105.470.1100	STIPENDS- NON CERTIFIED	$0.00	$0.00	$7,300.00	($7,300.00)	$0.00	($7,300.00)	0.00%
10.5.1200.2110.470.1110	TEACHER'S RETIREMENT (TRS)	$142.00	$0.00	$0.00	$142.00	$0.00	$142.00	100.00%
10.5.2140.2110.470.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$12.13	($12.13)	$0.00	($12.13)	0.00%
10.5.2140.2110.470.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$271.47	($271.47)	$0.00	($271.47)	0.00%
10.5.2150.2110.470.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$23.38	($23.38)	$0.00	($23.38)	0.00%
10.5.2410.2110.470.1110	TEACHER'S RETIREMENT (TRS)	$20,000.00	$0.00	$0.00	$20,000.00	$0.00	$20,000.00	100.00%
10.5.1200.2120.470.1110	MUNICIPAL RETIREMENT	$24,290.00	$0.00	$0.00	$24,290.00	$0.00	$24,290.00	100.00%
10.5.1322.2120.470.1100	MUNICIPAL RETIREMENT	$0.00	$0.00	$33.95	($33.95)	$0.00	($33.95)	0.00%
10.5.2130.2120.470.1110	MUNICIPAL RETIREMENT	$0.00	$0.00	$68.40	($68.40)	$0.00	($68.40)	0.00%
10.5.2131.2120.470.1100	MUNICIPAL RETIREMENT	$0.00	$0.00	$7.42	($7.42)	$0.00	($7.42)	0.00%
10.5.2131.2120.470.1110	MUNICIPAL RETIREMENT	$0.00	$0.00	$82.81	($82.81)	$0.00	($82.81)	0.00%
10.5.2610.2120.470.1110	MUNICIPAL RETIREMENT	$624.00	$0.00	$0.00	$624.00	$0.00	$624.00	100.00%
10.5.1200.2130.470.1110	FICA	$74.00	$0.00	$0.00	$74.00	$0.00	$74.00	100.00%
10.5.1322.2130.470.1100	FICA	$0.00	$0.00	$452.60	($452.60)	$0.00	($452.60)	0.00%
10.5.2130.2130.470.1110	FICA	$0.00	$0.00	$293.88	($293.88)	$0.00	($293.88)	0.00%
10.5.2131.2130.470.1100	FICA	$0.00	$0.00	$19.13	($19.13)	$0.00	($19.13)	0.00%
10.5.2131.2130.470.1110	FICA	$0.00	$0.00	$227.48	($227.48)	$0.00	($227.48)	0.00%
10.5.2150.2130.470.1110	FICA	$0.00	$0.00	$52.08	($52.08)	$0.00	($52.08)	0.00%
10.5.2610.2130.470.1110	FICA	$403.00	$0.00	$0.00	$403.00	$0.00	$403.00	100.00%
10.5.1200.2140.470.1110	MEDICARE	$236.00	$0.00	$0.00	$236.00	$0.00	$236.00	100.00%
10.5.1322.2140.470.1100	MEDICARE	$0.00	$0.00	$105.85	($105.85)	$0.00	($105.85)	0.00%
10.5.2130.2140.470.1110	MEDICARE	$0.00	$0.00	$68.73	($68.73)	$0.00	($68.73)	0.00%
10.5.2131.2140.470.1100	MEDICARE	$0.00	$0.00	$4.47	($4.47)	$0.00	($4.47)	0.00%
10.5.2131.2140.470.1110	MEDICARE	$0.00	$0.00	$53.21	($53.21)	$0.00	($53.21)	0.00%
10.5.2140.2140.470.1100	MEDICARE	$0.00	$0.00	$13.20	($13.20)	$0.00	($13.20)	0.00%
10.5.2140.2140.470.1110	MEDICARE	$0.00	$0.00	$110.79	($110.79)	$0.00	($110.79)	0.00%
10.5.2150.2140.470.1110	MEDICARE	$0.00	$0.00	$35.69	($35.69)	$0.00	($35.69)	0.00%
10.5.2410.2140.470.1110	MEDICARE	$114.00	$0.00	$0.00	$114.00	$0.00	$114.00	100.00%
10.5.2610.2140.470.1110	MEDICARE	$95.00	$0.00	$0.00	$95.00	$0.00	$95.00	100.00%
10.5.2410.2210.470.1110	LIFE INSURANCE	$18.00	$0.00	$0.00	$18.00	$0.00	$18.00	100.00%
10.5.2610.2210.470.1110	LIFE INSURANCE	$23.00	$0.00	$0.00	$23.00	$0.00	$23.00	100.00%
10.5.2410.2220.470.1110	MEDICAL INSURANCE	$2,048.00	$0.00	$0.00	$2,048.00	$0.00	$2,048.00	100.00%
10.5.2610.2220.470.1110	MEDICAL INSURANCE	$4,095.00	$0.00	$0.00	$4,095.00	$0.00	$4,095.00	100.00%
10.5.2410.2230.470.1110	DENTAL INSURANCE	$163.00	$0.00	$0.00	$163.00	$0.00	$163.00	100.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2610.2230.470.1110	DENTAL INSURANCE	$326.00	$0.00	$0.00	$326.00	$0.00	$326.00	100.00%
10.5.1322.3100.470.1100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$5,177.40	($5,177.40)	$0.00	($5,177.40)	0.00%
10.5.1200.3250.470.1110	ROOM RENTALS	$1,495.00	$0.00	$0.00	$1,495.00	$0.00	$1,495.00	100.00%
10.5.1322.3250.470.1100	ROOM RENTALS	$0.00	$173.46	$1,034.98	($1,034.98)	$0.00	($1,034.98)	0.00%
10.5.2570.3250.470.1110	ROOM RENTALS	$65,000.00	$0.00	$0.00	$65,000.00	$0.00	$65,000.00	100.00%
10.5.2550.3310.470.1100	PUPIL TRANSPORTATION	$0.00	$0.00	$55.66	($55.66)	$0.00	($55.66)	0.00%
10.5.1200.3399.470.1110	TRAVEL LOCAL MILEAGE	$78.00	$0.00	$0.00	$78.00	$0.00	$78.00	100.00%
10.5.1200.4100.470.1110	OFFICE SUPPLIES LESS $499	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.1322.4100.470.1100	OFFICE SUPPLIES LESS $499	$0.00	$104.25	$1,381.82	($1,381.82)	$0.00	($1,381.82)	0.00%
10.5.1322.4100.470.1110	ESY OFFICE SUPPLIES LESS $499	$0.00	$0.00	$672.45	($672.45)	$0.00	($672.45)	0.00%
10.5.1322.4100.470.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$57.75	($57.75)	$0.00	($57.75)	0.00%
10.5.1322.1000.480.1100	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$4,700.00	($4,700.00)	$0.00	($4,700.00)	0.00%
10.5.1322.1000.480.1110	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$78,675.00	($78,675.00)	$0.00	($78,675.00)	0.00%
10.5.1322.1000.480.1111	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$1,360.00	($1,360.00)	$0.00	($1,360.00)	0.00%
10.5.1322.1100.480.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$1,400.00	($1,400.00)	$0.00	($1,400.00)	0.00%
10.5.1322.1100.480.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$200.00	$110,341.13	($110,341.13)	$0.00	($110,341.13)	0.00%
10.5.1322.2110.480.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$11.25	($11.25)	$0.00	($11.25)	0.00%
10.5.1322.2110.480.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$926.25	($926.25)	$0.00	($926.25)	0.00%
10.5.1322.2110.480.1111	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$17.00	($17.00)	$0.00	($17.00)	0.00%
10.5.1322.2120.480.1100	MUNICIPAL RETIREMENT	$0.00	$0.00	$18.00	($18.00)	$0.00	($18.00)	0.00%
10.5.1322.2120.480.1110	MUNICIPAL RETIREMENT	$0.00	$4.50	$1,065.76	($1,065.76)	$0.00	($1,065.76)	0.00%
10.5.1322.2130.480.1100	FICA	$0.00	$0.00	$192.20	($192.20)	$0.00	($192.20)	0.00%
10.5.1322.2130.480.1110	FICA	$0.00	$12.40	$8,196.18	($8,196.18)	$0.00	($8,196.18)	0.00%
10.5.1322.2140.480.1100	MEDICARE	$0.00	$0.00	$88.09	($88.09)	$0.00	($88.09)	0.00%
10.5.1322.2140.480.1110	MEDICARE	$0.00	$2.90	$2,740.87	($2,740.87)	$0.00	($2,740.87)	0.00%
10.5.1322.2140.480.1111	MEDICARE	$0.00	$0.00	$19.72	($19.72)	$0.00	($19.72)	0.00%
10.5.1322.1100.535.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$1,075.38	($1,075.38)	$0.00	($1,075.38)	0.00%
10.5.1322.2120.535.1110	MUNICIPAL RETIREMENT	$0.00	$0.00	$24.19	($24.19)	$0.00	($24.19)	0.00%
10.5.1322.2130.535.1110	FICA	$0.00	$0.00	$66.67	($66.67)	$0.00	($66.67)	0.00%
10.5.1322.2140.535.1110	MEDICARE	$0.00	$0.00	$15.58	($15.58)	$0.00	($15.58)	0.00%
10.5.1342.0000.542.1100	UNDESIGNATED	$0.00	$0.00	($100.00)	$100.00	$0.00	$100.00	0.00%
10.5.1200.1100.542.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$0.00	$0.00	$20.37	($20.37)	0.00%
10.5.1207.1100.542.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$100.00	($100.00)	$0.00	($100.00)	0.00%
10.5.1207.2120.542.1100	MUNICIPAL RETIREMENT	$0.00	$0.00	$2.25	($2.25)	$0.00	($2.25)	0.00%
10.5.1207.2130.542.1100	FICA	$0.00	$0.00	$5.65	($5.65)	$0.00	($5.65)	0.00%
10.5.1207.2140.542.1100	MEDICARE	$0.00	$0.00	$1.32	($1.32)	$0.00	($1.32)	0.00%
10.5.1207.3100.542.1100	PROFESSIONAL TECHNICAL SERVICE	$30,000.00	$681.25	$5,946.25	$24,053.75	$0.00	$24,053.75	80.18%
10.5.1207.3102.542.1100	ADMINSTRATIVE FEES/BUILDING	$35,000.00	$2,300.00	$11,500.00	$23,500.00	$0.00	$23,500.00	67.14%
10.5.1207.3120.542.1100	INSERVICE TRAINING-CONSULTANTS	$1,350.00	$0.00	$0.00	$1,350.00	$0.00	$1,350.00	100.00%
10.5.1207.3230.542.1100	REPAIRS AND MAINTENANCE SERVIC	$3,000.00	$0.00	$5,068.75	($2,068.75)	$0.00	($2,068.75)	-68.96%
10.5.1207.3250.542.1100	ROOM RENTALS	$485,000.00	$0.00	$0.00	$485,000.00	$0.00	$485,000.00	100.00%
10.5.2570.3251.542.1100	COPIER RENTAL	$2,500.00	$349.56	$622.98	$1,877.02	$0.00	$1,877.02	75.08%
10.5.2570.3251.542.1120	COPIER RENTAL	$0.00	$0.00	$59.28	($59.28)	$0.00	($59.28)	0.00%
10.5.2550.3310.542.1100	PUPIL TRANSPORTATION	$20,000.00	$471.08	$4,534.96	$15,465.04	$0.00	$15,465.04	77.33%
10.5.2550.3310.542.1120	PUPIL TRANSPORTATION	$0.00	$0.00	$300.00	($300.00)	$0.00	($300.00)	0.00%
10.5.1207.3322.542.1100	EXPENSE REIMBURSEMENT	$450.00	$0.00	$0.00	$450.00	$0.00	$450.00	100.00%
10.5.1207.3325.542.1100	CONFERENCE REGISTRATION	$1,150.00	$0.00	$100.00	$1,050.00	$130.00	$920.00	80.00%
10.5.1207.3395.542.1100	CONFERENCE EXPENSE	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.1207.3399.542.1100	TRAVEL LOCAL MILEAGE	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.2570.3400.542.1100	COMMUNICATION-TELEPHONE	$2,500.00	$403.44	$403.44	$2,096.56	$0.00	$2,096.56	83.86%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

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☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2570.3401.542.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$120.59	($120.59)	$0.00	($120.59)	0.00%
10.5.1207.3900.542.1100	SOFTWARE LICENSES	$3,100.00	$0.00	$0.00	$3,100.00	$0.00	$3,100.00	100.00%
10.5.1207.4100.542.1100	OFFICE SUPPLIES LESS $499	$3,000.00	$2,778.91	$2,778.91	$221.09	$412.26	($191.17)	-6.37%
10.5.1207.4100.542.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$5,104.03	($5,104.03)	$0.00	($5,104.03)	0.00%
10.5.1207.4100.542.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$1,006.61	($1,006.61)	$0.00	($1,006.61)	0.00%
10.5.2630.4100.542.1100	OFFICE SUPPLIES LESS $499	$5,000.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	100.00%
10.5.1207.4101.542.1100	Supplies (DHH community based	$0.00	$0.00	$703.23	($703.23)	$0.00	($703.23)	0.00%
10.5.1207.4102.542.1100	DHH SCHOLARSHIPS	$0.00	$0.00	$686.29	($686.29)	$0.00	($686.29)	0.00%
10.5.1200.4118.542.1100	CURRICULUM	$0.00	$0.00	$1,254.65	($1,254.65)	$0.00	($1,254.65)	0.00%
10.5.1207.4118.542.1100	CURRICULUM	$800.00	$100.90	$100.90	$699.10	$0.00	$699.10	87.39%
10.5.1207.4118.542.1120	CURRICULUM	$0.00	$0.00	$82.07	($82.07)	$0.00	($82.07)	0.00%
10.5.1207.4199.542.1100	PPE/Covid Supplies	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.1207.6400.542.1100	DUES AND FEES	$0.00	$0.00	$7,745.10	($7,745.10)	$0.00	($7,745.10)	0.00%
10.5.1207.7000.542.1100	EQUIPMENT $500 TO $4999	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
10.5.1207.7000.542.1120	EQUIPMENT $500 TO $4999	$0.00	$0.00	$2,609.70	($2,609.70)	$0.00	($2,609.70)	0.00%
10.5.2630.7000.542.1100	EQUIPMENT $500 TO $4999	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.1207.1000.571.1110	SALARIES, CERTIFIED STAFF	$17,000.00	$0.00	$0.00	$17,000.00	$0.00	$17,000.00	100.00%
10.5.1322.1000.571.1110	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$2,060.00	($2,060.00)	$0.00	($2,060.00)	0.00%
10.5.1322.1100.571.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$1,811.69	($1,811.69)	$0.00	($1,811.69)	0.00%
10.5.1207.1104.571.1110	AIDE SALARIES	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.1207.2110.571.1110	TEACHER'S RETIREMENT (TRS)	$234.00	$0.00	$0.00	$234.00	$0.00	$234.00	100.00%
10.5.1322.2110.571.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$25.75	($25.75)	$0.00	($25.75)	0.00%
10.5.1207.2120.571.1110	MUNICIPAL RETIREMENT	$333.00	$0.00	$0.00	$333.00	$0.00	$333.00	100.00%
10.5.1322.2120.571.1110	MUNICIPAL RETIREMENT	$0.00	$0.00	$29.30	($29.30)	$0.00	($29.30)	0.00%
10.5.1207.2130.571.1110	FICA	$188.00	$0.00	$0.00	$188.00	$0.00	$188.00	100.00%
10.5.1322.2130.571.1110	FICA	$0.00	$0.00	$112.32	($112.32)	$0.00	($112.32)	0.00%
10.5.1207.2140.571.1110	MEDICARE	$286.00	$0.00	$0.00	$286.00	$0.00	$286.00	100.00%
10.5.1322.2140.571.1110	MEDICARE	$0.00	$0.00	$56.15	($56.15)	$0.00	($56.15)	0.00%
10.5.1207.2210.571.1110	LIFE INSURANCE	$14.00	$0.00	$0.00	$14.00	$0.00	$14.00	100.00%
10.5.1207.2220.571.1110	MEDICAL INSURANCE	$3,691.00	$0.00	$0.00	$3,691.00	$0.00	$3,691.00	100.00%
10.5.1207.2230.571.1110	DENTAL INSURANCE	$154.00	$0.00	$0.00	$154.00	$0.00	$154.00	100.00%
10.5.1207.3399.571.1110	TRAVEL LOCAL MILEAGE	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
10.5.1207.4100.571.1110	OFFICE SUPPLIES LESS $499	$5,000.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	100.00%
10.5.3705.3100.704.2100	PROFESSIONAL TECHNICAL SERVICE	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.3705.4100.704.2100	OFFICE SUPPLIES LESS $499	$4,680.00	$0.00	$4,803.53	($123.53)	$0.00	($123.53)	-2.64%
10.5.3705.4118.704.2100	CURRICULUM	$0.00	$0.00	$7,205.77	($7,205.77)	$0.00	($7,205.77)	0.00%
10.5.3705.6600.704.2100	FLOW THOUGH	$566,000.00	$0.00	$151,836.37	$414,163.63	$0.00	$414,163.63	73.17%
10.5.2570.3250.900.1100	ROOM RENTALS	$0.00	$23,298.97	$115,338.09	($115,338.09)	$0.00	($115,338.09)	0.00%
10.5.1200.4100.900.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$19.99	($19.99)	$0.00	($19.99)	0.00%
10.5.1200.4100.900.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	($425.00)	$425.00	$0.00	$425.00	0.00%
10.5.2540.4100.900.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$47.04	($47.04)	$0.00	($47.04)	0.00%
10.5.2540.4100.900.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$791.53	($791.53)	$0.00	($791.53)	0.00%
10.5.0000.0000.901.1000	UNDESIGNATED	$0.00	$0.00	($1.18)	$1.18	$0.00	$1.18	0.00%
10.5.2210.1005.901.1100	STIPENDS-CERTIFIED	$25,000.00	$0.00	$4,696.00	$20,304.00	$0.00	$20,304.00	81.22%
10.5.2210.1005.901.4993	STIPENDS-CERTIFIED	$0.00	$0.00	$160.00	($160.00)	$0.00	($160.00)	0.00%
10.5.2210.1100.901.4993	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$480.00	($480.00)	$0.00	($480.00)	0.00%
10.5.2540.1100.901.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$6,067.50	($6,067.50)	$0.00	($6,067.50)	0.00%
10.5.2210.1105.901.4993	STIPENDS- NON CERTIFIED	$0.00	$0.00	$80.00	($80.00)	$0.00	($80.00)	0.00%
10.5.2130.2110.901.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$0.15	($0.15)	$0.00	($0.15)	0.00%
10.5.2210.2110.901.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$55.68	($55.68)	$0.00	($55.68)	0.00%

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LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2210.2130.901.4993	FICA	$0.00	$0.00	$19.84	($19.84)	$0.00	($19.84)	0.00%
10.5.2540.2130.901.1100	FICA	$0.00	$0.00	$376.20	($376.20)	$0.00	($376.20)	0.00%
10.5.1200.2140.901.1100	MEDICARE	$0.00	$0.00	$1.74	($1.74)	$0.00	($1.74)	0.00%
10.5.2130.2140.901.1100	MEDICARE	$0.00	$0.32	$1.44	($1.44)	$0.16	($1.60)	0.00%
10.5.2210.2140.901.1100	MEDICARE	$0.00	$0.00	$65.09	($65.09)	$0.00	($65.09)	0.00%
10.5.2210.2140.901.4993	MEDICARE	$0.00	$0.00	$10.44	($10.44)	$0.00	($10.44)	0.00%
10.5.2540.2140.901.1100	MEDICARE	$0.00	$0.00	$87.97	($87.97)	$0.00	($87.97)	0.00%
10.5.2510.2210.901.1100	LIFE INSURANCE	$0.00	$0.00	$3,978.00	($3,978.00)	$0.00	($3,978.00)	0.00%
10.5.2410.2240.901.1100	LONGTERM CARE	$0.00	$0.00	$1,171.25	($1,171.25)	$0.00	($1,171.25)	0.00%
10.5.1200.2300.901.1100	TUITION REIMBURSEMENT	$0.00	$0.00	$600.00	($600.00)	$0.00	($600.00)	0.00%
10.5.2210.2300.901.1100	TUITION REIMBURSEMENT	$20,000.00	$600.00	$2,466.00	$17,534.00	$0.00	$17,534.00	87.67%
10.5.2210.3050.901.1100	APPS AND SOFTWARE	$0.00	$50.00	$165.06	($165.06)	$0.00	($165.06)	0.00%
10.5.2210.3050.901.1120	APPS AND SOFTWARE	$0.00	$0.00	$50.00	($50.00)	$0.00	($50.00)	0.00%
10.5.2215.3050.901.4993	APPS AND SOFTWARE	$0.00	$0.00	$0.00	$0.00	$2,008.10	($2,008.10)	0.00%
10.5.2630.3050.901.1100	APPS AND SOFTWARE	$5,529.00	$129.40	$2,160.46	$3,368.54	$2,037.80	$1,330.74	24.07%
10.5.2630.3050.901.1120	APPS AND SOFTWARE	$0.00	$0.00	$810.20	($810.20)	$0.00	($810.20)	0.00%
10.5.2215.3099.901.1100	INFINITEC FLOW-FEE	$10,800.00	$0.00	$3,145.94	$7,654.06	$0.00	$7,654.06	70.87%
10.5.2210.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	$7,300.00	$125.00	$9,625.74	($2,325.74)	$0.00	($2,325.74)	-31.86%
10.5.2210.3100.901.4993	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$8,017.00	($8,017.00)	$0.00	($8,017.00)	0.00%
10.5.2320.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.2540.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$919.60	($919.60)	$0.00	($919.60)	0.00%
10.5.2610.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	$25,000.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	100.00%
10.5.2320.3101.901.1100	ADMINSTRATIVE FEES	$5,600.00	$0.00	$10,192.37	($4,592.37)	$0.00	($4,592.37)	-82.01%
10.5.2510.3101.901.1100	ADMINSTRATIVE FEES	$0.00	$3.40	$8.40	($8.40)	$0.00	($8.40)	0.00%
10.5.2510.3101.901.1120	ADMINSTRATIVE FEES	$0.00	$0.00	$4.91	($4.91)	$0.00	($4.91)	0.00%
10.5.2320.3104.901.1100	MIS SERVICES	$0.00	$0.00	$292.36	($292.36)	$0.00	($292.36)	0.00%
10.5.2630.3104.901.1100	MIS SERVICES	$2,500.00	$0.00	$875.76	$1,624.24	$0.00	$1,624.24	64.97%
10.5.2630.3104.901.1120	MIS SERVICES	$0.00	$0.00	$1,016.99	($1,016.99)	$0.00	($1,016.99)	0.00%
10.5.2640.3104.901.1100	MIS SERVICES	$0.00	$136.90	$282.90	($282.90)	$0.00	($282.90)	0.00%
10.5.2640.3104.901.1120	MIS SERVICES	$0.00	$0.00	$474.00	($474.00)	$0.00	($474.00)	0.00%
10.5.2510.3107.901.1100	CONTRACTUAL SERVICES	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2640.3107.901.1100	CONTRACTUAL SERVICES	$600.00	$1,100.00	$2,250.00	($1,650.00)	$0.00	($1,650.00)	-275.00%
10.5.2640.3107.901.1120	CONTRACTUAL SERVICES	$0.00	$0.00	$3,950.00	($3,950.00)	$0.00	($3,950.00)	0.00%
10.5.2210.3120.901.1100	INSERVICE TRAINING-CONSULTANTS	$35,000.00	$5,765.00	$15,733.00	$19,267.00	$0.00	$19,267.00	55.05%
10.5.2630.3161.901.1100	COMPUTER LINE	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2320.3170.901.1100	AUDIT FEE-FINANCIAL	$5,400.00	$0.00	$5,200.00	$200.00	$0.00	$200.00	3.70%
10.5.2320.3172.901.1100	TREASURER'S FEE	$21,600.00	$0.00	$28,916.05	($7,316.05)	$0.00	($7,316.05)	-33.87%
10.5.2320.3180.901.1100	LEGAL FEE-CONTRACTUAL	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.2320.3194.901.1100	ARCHITECT FEES	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.2540.3196.901.1100	CONTRACTUAL RELATED SERVICES	$0.00	$0.00	$99.71	($99.71)	$0.00	($99.71)	0.00%
10.5.2320.3199.901.1100	TRANSLATION SERVICES	$0.00	$67.16	$425.49	($425.49)	$0.00	($425.49)	0.00%
10.5.2540.3210.901.1100	PROPERTY SERVICES-DISPOSAL	$25,000.00	$400.54	$1,999.10	$23,000.90	$0.00	$23,000.90	92.00%
10.5.2540.3220.901.1100	CUSTODIAL/CLEANING SERVICES	$2,500.00	$0.00	$395.30	$2,104.70	$0.00	$2,104.70	84.19%
10.5.1400.3230.901.6100	REPAIRS AND MAINTENANCE SERVIC	$0.00	$61.71	$61.71	($61.71)	$0.00	($61.71)	0.00%
10.5.2215.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.2540.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	$30,000.00	$360.00	$9,164.14	$20,835.86	$0.00	$20,835.86	69.45%
10.5.2540.3230.901.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$360.00	($360.00)	$0.00	($360.00)	0.00%
10.5.2630.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2630.3230.901.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$111.00	($111.00)	$0.00	($111.00)	0.00%
10.5.2210.3250.901.1100	ROOM RENTALS	$10,500.00	$0.00	$0.00	$10,500.00	$0.00	$10,500.00	100.00%

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2215.3251.901.1100	COPIER RENTAL	$148.00	$0.00	$0.00	$148.00	$0.00	$148.00	100.00%
10.5.2570.3251.901.1100	COPIER RENTAL	$2,000.00	$1,247.39	$2,154.09	($154.09)	$0.00	($154.09)	-7.70%
10.5.2570.3251.901.1120	COPIER RENTAL	$0.00	$0.00	$526.80	($526.80)	$0.00	($526.80)	0.00%
10.5.2210.3322.901.1100	EXPENSE REIMBURSEMENT	$15,550.00	$130.25	$1,524.34	$14,025.66	$0.00	$14,025.66	90.20%
10.5.2320.3322.901.1100	EXPENSE REIMBURSEMENT	$50.00	$0.00	$0.00	$50.00	$0.00	$50.00	100.00%
10.5.1200.3325.901.1100	CONFERENCE REGISTRATION	$0.00	$0.00	$120.00	($120.00)	$0.00	($120.00)	0.00%
10.5.1200.3325.901.1120	CONFERENCE REGISTRATION	$0.00	$0.00	$1,142.85	($1,142.85)	$0.00	($1,142.85)	0.00%
10.5.2210.3325.901.1100	CONFERENCE REGISTRATION	$75,000.00	$3,436.12	$5,014.12	$69,985.88	$1,750.00	$68,235.88	90.98%
10.5.2210.3325.901.1120	CONFERENCE REGISTRATION	$0.00	$0.00	$2,398.09	($2,398.09)	$0.00	($2,398.09)	0.00%
10.5.2210.3325.901.4993	CONFERENCE REGISTRATION	$0.00	$4,249.00	$4,249.00	($4,249.00)	$2,340.00	($6,589.00)	0.00%
10.5.2320.3325.901.1100	CONFERENCE REGISTRATION	$0.00	$0.00	$360.00	($360.00)	$0.00	($360.00)	0.00%
10.5.2210.3395.901.1100	CONFERENCE EXPENSE	$55,000.00	$0.00	$0.00	$55,000.00	$0.00	$55,000.00	100.00%
10.5.1200.3399.901.1100	TRAVEL LOCAL MILEAGE	$1,070.00	$0.00	$0.00	$1,070.00	$0.00	$1,070.00	100.00%
10.5.2210.3399.901.1100	TRAVEL LOCAL MILEAGE	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2215.3399.901.1100	TRAVEL LOCAL MILEAGE	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2320.3399.901.1100	TRAVEL LOCAL MILEAGE	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.2510.3399.901.1100	TRAVEL LOCAL MILEAGE	$400.00	$0.00	$0.00	$400.00	$0.00	$400.00	100.00%
10.5.2630.3399.901.1100	TRAVEL LOCAL MILEAGE	$60.00	$8.21	$121.96	($61.96)	$0.00	($61.96)	-103.27%
10.5.2630.3399.901.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$21.62	($21.62)	$0.00	($21.62)	0.00%
10.5.2130.3400.901.1100	COMMUNICATION-TELEPHONE	$0.00	$22.50	$101.25	($101.25)	$168.75	($270.00)	0.00%
10.5.2570.3400.901.1100	COMMUNICATION-TELEPHONE	$5,000.00	$298.42	$2,428.83	$2,571.17	$0.00	$2,571.17	51.42%
10.5.2630.3400.901.1120	COMMUNICATION-TELEPHONE	$0.00	$0.00	$498.90	($498.90)	$0.00	($498.90)	0.00%
10.5.2570.3401.901.1100	COMMUNICATION-POSTAGE	$500.00	$0.00	$281.32	$218.68	$0.00	$218.68	43.74%
10.5.2640.3502.901.1100	RECRUITING ADDS	$500.00	$200.01	$411.50	$88.50	$0.00	$88.50	17.70%
10.5.2640.3502.901.1120	RECRUITING ADDS	$0.00	$0.00	$241.95	($241.95)	$0.00	($241.95)	0.00%
10.5.2540.3700.901.1100	PROPERTY SERVICES-WATER SERVI(	$2,000.00	$0.00	$401.12	$1,598.88	$0.00	$1,598.88	79.94%
10.5.2640.3801.901.1100	UNEMPLOYMENT SERVICE	$0.00	$0.00	$180.00	($180.00)	$0.00	($180.00)	0.00%
10.5.2540.3820.901.1100	SCHOOL BOARD LIABILITY	$23,500.00	$0.00	$0.00	$23,500.00	$0.00	$23,500.00	100.00%
10.5.2320.3822.901.1100	INSURANCE	$135,000.00	$0.00	$183,100.00	($48,100.00)	$0.00	($48,100.00)	-35.63%
10.5.2210.4100.901.1100	OFFICE SUPPLIES LESS $499	$1,200.00	($3,186.78)	($484.16)	$1,684.16	$0.00	$1,684.16	140.35%
10.5.2210.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$159.74	($159.74)	$0.00	($159.74)	0.00%
10.5.2210.4100.901.4993	OFFICE SUPPLIES LESS $499	$0.00	$2,704.38	$4,517.35	($4,517.35)	$0.00	($4,517.35)	0.00%
10.5.2215.4100.901.1100	OFFICE SUPPLIES LESS $499	$3,200.00	$65.95	$245.29	$2,954.71	$30.53	$2,924.18	91.38%
10.5.2215.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$470.15	($470.15)	$0.00	($470.15)	0.00%
10.5.2320.4100.901.1100	OFFICE SUPPLIES LESS $499	$200.00	$0.00	$19.39	$180.61	$0.00	$180.61	90.31%
10.5.2320.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$10.00	($10.00)	$0.00	($10.00)	0.00%
10.5.2510.4100.901.1100	OFFICE SUPPLIES LESS $499	$300.00	$126.95	$4,365.11	($4,065.11)	$74.44	($4,139.55)	-1379.85%
10.5.2510.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$126.90	($126.90)	$0.00	($126.90)	0.00%
10.5.2520.4100.901.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$173.00	($173.00)	$0.00	($173.00)	0.00%
10.5.2540.4100.901.1100	OFFICE SUPPLIES LESS $499	$15,000.00	$536.33	$12,709.64	$2,290.36	$627.78	$1,662.58	11.08%
10.5.2540.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$412.59	($412.59)	$0.00	($412.59)	0.00%
10.5.2570.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$13.80	($13.80)	$0.00	($13.80)	0.00%
10.5.2630.4100.901.1100	OFFICE SUPPLIES LESS $499	$400.00	$77.92	$113.96	$286.04	$0.00	$286.04	71.51%
10.5.2630.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$18.99	($18.99)	$0.00	($18.99)	0.00%
10.5.2640.4100.901.1120	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$60.00	($60.00)	$0.00	($60.00)	0.00%
10.5.1200.4118.901.1100	CURRICULUM	$0.00	$0.00	$720.00	($720.00)	$0.00	($720.00)	0.00%
10.5.2540.4199.901.1100	PPE/Covid Supplies	$1,000.00	$0.00	$0.00	$1,000.00	$391.12	$608.88	60.89%
10.5.2210.4300.901.1100	LIBRARY BOOKS	$3,750.00	$0.00	$26.99	$3,723.01	$59.95	$3,663.06	97.68%
10.5.2210.4300.901.1120	LIBRARY BOOKS	$0.00	$0.00	$1,733.02	($1,733.02)	$0.00	($1,733.02)	0.00%
10.5.2540.4400.901.1100	PERIODICALS	$0.00	$0.00	$69.90	($69.90)	$0.00	($69.90)	0.00%

Monthly Expenditures

From Date: 11/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2540.4600.901.1100	ELECTRICITY	$0.00	$0.00	$6,942.08	($6,942.08)	$0.00	($6,942.08)	0.00%
10.5.2215.4700.901.1100	SYSTEMS SOFTWARE	$2,000.00	$0.00	$0.00	$2,000.00	$1,190.70	$809.30	40.47%
10.5.2540.5400.901.1100	EQUIPMENT OVER $5,000	$30,000.00	$0.00	$0.00	$30,000.00	$0.00	$30,000.00	100.00%
10.5.2210.6400.901.1100	DUES AND FEES	$10,409.00	$0.00	$3,633.00	$6,776.00	$0.00	$6,776.00	65.10%
10.5.2320.6400.901.1100	DUES AND FEES	$700.00	$375.00	$1,958.00	($1,258.00)	$0.00	($1,258.00)	-179.71%
10.5.2630.6400.901.1100	DUES AND FEES	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.2210.7000.901.4993	EQUIPMENT $500 TO $4999	$0.00	$16,109.81	$17,813.25	($17,813.25)	$0.00	($17,813.25)	0.00%
10.5.2215.7000.901.1100	EQUIPMENT $500 TO $4999	$2,400.00	$0.00	$0.00	$2,400.00	$0.00	$2,400.00	100.00%
10.5.2510.7000.901.1100	EQUIPMENT $500 TO $4999	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2540.7000.901.1100	EQUIPMENT $500 TO $4999	$6,000.00	$1,825.00	$1,825.00	$4,175.00	$3,859.25	$315.75	5.26%
10.5.2630.7000.901.1100	EQUIPMENT $500 TO $4999	$2,525.00	$2,719.82	$3,705.03	($1,180.03)	$0.00	($1,180.03)	-46.73%
10.5.2630.7000.901.1120	EQUIPMENT $500 TO $4999	$0.00	$0.00	$39.80	($39.80)	$0.00	($39.80)	0.00%
10.5.1400.1170.902.6220	SALARY-STUDENT	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.2130.2110.902.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$0.15	($0.15)	$0.00	($0.15)	0.00%
10.5.1200.2130.902.1100	FICA	$0.00	$0.00	$0.07	($0.07)	$0.00	($0.07)	0.00%
10.5.1200.2130.902.6100	FICA	$0.00	$0.00	$0.08	($0.08)	$0.00	($0.08)	0.00%
10.5.1200.2140.902.1100	MEDICARE	$0.00	$0.00	$0.02	($0.02)	$0.00	($0.02)	0.00%
10.5.1200.2140.902.6100	MEDICARE	$0.00	$0.00	$0.01	($0.01)	$0.00	($0.01)	0.00%
10.5.2130.2140.902.1100	MEDICARE	$0.00	$0.32	$1.44	($1.44)	$0.16	($1.60)	0.00%
10.5.2410.2240.902.1100	LONGTERM CARE	$0.00	$0.00	$4,684.99	($4,684.99)	$0.00	($4,684.99)	0.00%
10.5.2210.3050.902.1100	APPS AND SOFTWARE	$0.00	$0.00	$260.23	($260.23)	$0.00	($260.23)	0.00%
10.5.2210.3050.902.1120	APPS AND SOFTWARE	$0.00	$0.00	$50.00	($50.00)	$0.00	($50.00)	0.00%
10.5.2630.3050.902.1100	APPS AND SOFTWARE	$20,176.00	$133.56	$8,195.80	$11,980.20	$12,491.20	($511.00)	-2.53%
10.5.2630.3050.902.1120	APPS AND SOFTWARE	$0.00	$0.00	$272.72	($272.72)	$0.00	($272.72)	0.00%
10.5.2215.3099.902.1100	INFINITEC FLOW-FEE	$1,350.00	$0.00	$12,583.76	($11,233.76)	$0.00	($11,233.76)	-832.13%
10.5.1400.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	$600.00	$0.00	$0.00	$600.00	$0.00	$600.00	100.00%
10.5.1400.3100.902.6100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$160.00	($160.00)	$0.00	($160.00)	0.00%
10.5.2210.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$720.00	$720.00	($720.00)	$0.00	($720.00)	0.00%
10.5.2320.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	$1,200.00	$0.00	$0.00	$1,200.00	$0.00	$1,200.00	100.00%
10.5.2550.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$160.00	($160.00)	$0.00	($160.00)	0.00%
10.5.2550.3100.902.1120	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$654.16	($654.16)	$0.00	($654.16)	0.00%
10.5.2550.3100.902.6100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$12.00	($12.00)	$0.00	($12.00)	0.00%
10.5.2550.3100.902.6110	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$4,242.22	($4,242.22)	$0.00	($4,242.22)	0.00%
10.5.2320.3101.902.1100	ADMINSTRATIVE FEES	$22,400.00	$0.00	$41,938.77	($19,538.77)	$0.00	($19,538.77)	-87.23%
10.5.2510.3101.902.1100	ADMINSTRATIVE FEES	$0.00	$13.60	$33.60	($33.60)	$0.00	($33.60)	0.00%
10.5.2510.3101.902.1120	ADMINSTRATIVE FEES	$0.00	$0.00	$19.59	($19.59)	$0.00	($19.59)	0.00%
10.5.2630.3104.902.1100	MIS SERVICES	$14,800.00	$0.00	$1,310.45	$13,489.55	$0.00	$13,489.55	91.15%
10.5.2510.3107.902.1100	CONTRACTUAL SERVICES	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.2640.3107.902.1100	CONTRACTUAL SERVICES	$2,400.00	$0.00	$88.00	$2,312.00	$0.00	$2,312.00	96.33%
10.5.2630.3161.902.1100	COMPUTER LINE	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2320.3170.902.1100	AUDIT FEE-FINANCIAL	$21,600.00	$0.00	$20,800.00	$800.00	$0.00	$800.00	3.70%
10.5.2320.3172.902.1100	TREASURER'S FEE	$86,400.00	$0.00	$115,664.20	($29,264.20)	$0.00	($29,264.20)	-33.87%
10.5.2320.3180.902.1100	LEGAL FEE-CONTRACTUAL	$12,000.00	$0.00	$0.00	$12,000.00	$0.00	$12,000.00	100.00%
10.5.1400.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	$25.00	$0.00	$0.00	$25.00	$0.00	$25.00	100.00%
10.5.1400.3230.902.6110	REPAIRS AND MAINTENANCE SERVIC	$15.00	$0.00	$0.00	$15.00	$0.00	$15.00	100.00%
10.5.2215.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
10.5.2540.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	$0.00	$144.76	$289.52	($289.52)	$0.00	($289.52)	0.00%
10.5.2630.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
10.5.2630.3230.902.1120	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$444.00	($444.00)	$0.00	($444.00)	0.00%
10.5.2215.3251.902.1100	COPIER RENTAL	$19.00	$0.00	$0.00	$19.00	$0.00	$19.00	100.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

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☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2570.3251.902.1100	COPIER RENTAL	$8,000.00	$0.00	$3,623.75	$4,376.25	$0.00	$4,376.25	54.70%
10.5.2570.3251.902.1120	COPIER RENTAL	$0.00	$0.00	$2,107.20	($2,107.20)	$0.00	($2,107.20)	0.00%
10.5.2550.3310.902.6110	PUPIL TRANSPORTATION	$0.00	$0.00	$200.00	($200.00)	$0.00	($200.00)	0.00%
10.5.2320.3322.902.1100	EXPENSE REIMBURSEMENT	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2210.3325.902.6100	CONFERENCE REGISTRATION	$0.00	$0.00	$368.00	($368.00)	$0.00	($368.00)	0.00%
10.5.1200.3399.902.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$1.13	($1.13)	$0.00	($1.13)	0.00%
10.5.1200.3399.902.6100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$1.13	($1.13)	$0.00	($1.13)	0.00%
10.5.1400.3399.902.1100	TRAVEL LOCAL MILEAGE	$125.00	$0.00	$0.00	$125.00	$0.00	$125.00	100.00%
10.5.1400.3399.902.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$7.32	($7.32)	$0.00	($7.32)	0.00%
10.5.2215.3399.902.1100	TRAVEL LOCAL MILEAGE	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
10.5.2320.3399.902.1100	TRAVEL LOCAL MILEAGE	$3,200.00	$0.00	$0.00	$3,200.00	$0.00	$3,200.00	100.00%
10.5.2510.3399.902.1100	TRAVEL LOCAL MILEAGE	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
10.5.2630.3399.902.1100	TRAVEL LOCAL MILEAGE	$240.00	$4.04	$60.05	$179.95	$0.00	$179.95	74.98%
10.5.2630.3399.902.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$10.64	($10.64)	$0.00	($10.64)	0.00%
10.5.1400.3400.902.6110	COMMUNICATION-TELEPHONE	$110.00	$0.00	$0.00	$110.00	$0.00	$110.00	100.00%
10.5.2130.3400.902.1100	COMMUNICATION-TELEPHONE	$0.00	$22.50	$101.25	($101.25)	$168.75	($270.00)	0.00%
10.5.2215.3400.902.1100	COMMUNICATION-TELEPHONE	$125.00	$0.00	$0.00	$125.00	$0.00	$125.00	100.00%
10.5.2570.3400.902.1100	COMMUNICATION-TELEPHONE	$24,000.00	$535.62	$3,889.71	$20,110.29	$0.00	$20,110.29	83.79%
10.5.2215.3401.902.1100	COMMUNICATION-POSTAGE	$35.00	$0.00	$0.00	$35.00	$0.00	$35.00	100.00%
10.5.2570.3401.902.1100	COMMUNICATION-POSTAGE	$3,000.00	$0.00	$261.22	$2,738.78	$0.00	$2,738.78	91.29%
10.5.2630.3502.902.1120	RECRUITING ADDS	$0.00	$0.00	$402.57	($402.57)	$0.00	($402.57)	0.00%
10.5.2640.3502.902.1100	RECRUITING ADDS	$2,000.00	$799.99	$1,645.92	$354.08	$0.00	$354.08	17.70%
10.5.2640.3502.902.1120	RECRUITING ADDS	$0.00	$0.00	$565.16	($565.16)	$0.00	($565.16)	0.00%
10.5.2640.3801.902.1100	UNEMPLOYMENT SERVICE	$0.00	$0.00	$720.00	($720.00)	$0.00	($720.00)	0.00%
10.5.2320.3822.902.1100	INSURANCE	$66,400.00	$0.00	$0.00	$66,400.00	$0.00	$66,400.00	100.00%
10.5.1400.4100.902.1100	OFFICE SUPPLIES LESS $499	$65.00	$0.00	$0.00	$65.00	$0.00	$65.00	100.00%
10.5.1400.4100.902.6110	OFFICE SUPPLIES LESS $499	$225.00	$0.00	$0.00	$225.00	$0.00	$225.00	100.00%
10.5.1400.4100.902.6220	OFFICE SUPPLIES LESS $499	$450.00	$0.00	$0.00	$450.00	$0.00	$450.00	100.00%
10.5.2130.4100.902.1100	OFFICE SUPPLIES LESS $499	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.2215.4100.902.1100	OFFICE SUPPLIES LESS $499	$400.00	$0.00	$0.00	$400.00	$0.00	$400.00	100.00%
10.5.2320.4100.902.1100	OFFICE SUPPLIES LESS $499	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.2510.4100.902.1100	OFFICE SUPPLIES LESS $499	$1,200.00	$0.00	$0.00	$1,200.00	$0.00	$1,200.00	100.00%
10.5.2630.4100.902.1100	OFFICE SUPPLIES LESS $499	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
10.5.4505.4101.902.6100	SUPPLIES-MEETINGS	$0.00	$250.00	$1,313.98	($1,313.98)	$0.00	($1,313.98)	0.00%
10.5.4505.4120.902.1100	CLASSROOM MATERIALS 1	$0.00	$39.96	$56.46	($56.46)	$0.00	($56.46)	0.00%
10.5.4505.4120.902.6220	CLASSROOM MATERIALS 1	$0.00	$10.00	$10.00	($10.00)	$139.90	($149.90)	0.00%
10.5.2540.4199.902.1100	PPE/Covid Supplies	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.2215.4700.902.1100	SYSTEMS SOFTWARE	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
10.5.1400.6400.902.6110	DUES AND FEES	$50.00	$0.00	$0.00	$50.00	$0.00	$50.00	100.00%
10.5.2320.6400.902.1100	DUES AND FEES	$2,800.00	$0.00	$0.00	$2,800.00	$0.00	$2,800.00	100.00%
10.5.2630.6400.902.1100	DUES AND FEES	$1,200.00	$0.00	$0.00	$1,200.00	$0.00	$1,200.00	100.00%
10.5.1400.7000.902.6110	EQUIPMENT $500 TO $4999	$180.00	$0.00	$0.00	$180.00	$0.00	$180.00	100.00%
10.5.2215.7000.902.1100	EQUIPMENT $500 TO $4999	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.2510.7000.902.1100	EQUIPMENT $500 TO $4999	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.2630.7000.902.1100	EQUIPMENT $500 TO $4999	$8,000.00	$116.43	$2,084.18	$5,915.82	$1,196.00	$4,719.82	59.00%
10.5.2630.7000.902.1120	EQUIPMENT $500 TO $4999	$0.00	$0.00	$159.20	($159.20)	$0.00	($159.20)	0.00%
10.5.1400.1100.903.6110	SALARIES, NON CERTIFIED STAFF	$0.00	$1,852.21	$3,345.72	($3,345.72)	$0.00	($3,345.72)	0.00%
10.5.1400.1170.903.6220	SALARY-STUDENT	$20,671.05	$0.00	$11,462.00	$9,209.05	$0.00	$9,209.05	44.55%
10.5.4950.2110.903.6100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$37.50	($37.50)	$0.00	($37.50)	0.00%
10.5.1200.2130.903.1100	FICA	$0.00	$0.00	$1.32	($1.32)	$0.00	($1.32)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1200.2130.903.6100	FICA	$0.00	$0.00	$1.32	($1.32)	$0.00	($1.32)	0.00%
10.5.4950.2130.903.6100	FICA	$0.00	$6.20	$6.20	($6.20)	$0.00	($6.20)	0.00%
10.5.1200.2140.903.1100	MEDICARE	$0.00	$0.00	$0.31	($0.31)	$0.00	($0.31)	0.00%
10.5.1200.2140.903.6100	MEDICARE	$0.00	$0.00	$0.31	($0.31)	$0.00	($0.31)	0.00%
10.5.1400.2140.903.6110	MEDICARE	$0.00	$26.86	$48.51	($48.51)	$0.00	($48.51)	0.00%
10.5.4950.2140.903.6100	MEDICARE	$0.00	$1.45	$44.95	($44.95)	$7.47	($52.42)	0.00%
10.5.1400.3100.903.1100	PROFESSIONAL TECHNICAL SERVICE	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
10.5.1400.3100.903.6100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$240.00	($240.00)	$0.00	($240.00)	0.00%
10.5.2550.3100.903.6110	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$3,585.60	($3,585.60)	$0.00	($3,585.60)	0.00%
10.5.4950.3100.903.6100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$100.00	$100.00	($100.00)	$515.00	($615.00)	0.00%
10.5.4950.3104.903.6100	MIS SERVICES	$0.00	$0.00	$3,000.00	($3,000.00)	$0.00	($3,000.00)	0.00%
10.5.1400.3141.903.6110	STUDENT STIPENDS	$15,675.00	$0.00	$4,719.99	$10,955.01	$0.00	$10,955.01	69.89%
10.5.1400.3230.903.1100	REPAIRS AND MAINTENANCE SERVIC	$475.00	$0.00	$0.00	$475.00	$0.00	$475.00	100.00%
10.5.1400.3230.903.6110	REPAIRS AND MAINTENANCE SERVIC	$285.00	$0.00	$0.00	$285.00	$0.00	$285.00	100.00%
10.5.1400.3310.903.1100	PUPIL TRANSPORTATION	$2,299.00	$0.00	$160.00	$2,139.00	$0.00	$2,139.00	93.04%
10.5.1200.3399.903.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$21.37	($21.37)	$0.00	($21.37)	0.00%
10.5.1200.3399.903.6100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$21.37	($21.37)	$0.00	($21.37)	0.00%
10.5.1400.3399.903.1100	TRAVEL LOCAL MILEAGE	$2,375.00	$0.00	$0.00	$2,375.00	$0.00	$2,375.00	100.00%
10.5.1400.3399.903.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$138.81	($138.81)	$0.00	($138.81)	0.00%
10.5.1400.3400.903.6110	COMMUNICATION-TELEPHONE	$2,090.00	$0.00	$0.00	$2,090.00	$0.00	$2,090.00	100.00%
10.5.2570.3400.903.1100	COMMUNICATION-TELEPHONE	$0.00	$53.56	$298.71	($298.71)	$0.00	($298.71)	0.00%
10.5.2570.3401.903.1100	COMMUNICATION-POSTAGE	$0.00	$0.00	$227.74	($227.74)	$0.00	($227.74)	0.00%
10.5.1400.3500.903.6100	MARKETING	$0.00	$0.00	$70.66	($70.66)	$0.00	($70.66)	0.00%
10.5.1400.3500.903.6110	MARKETING	$7,362.50	$0.00	$0.00	$7,362.50	$0.00	$7,362.50	100.00%
10.5.4950.3500.903.6100	MARKETING	$0.00	$0.00	$681.20	($681.20)	$0.00	($681.20)	0.00%
10.5.4950.3500.903.6110	MARKETING	$0.00	$0.00	$315.00	($315.00)	$0.00	($315.00)	0.00%
10.5.1400.3600.903.6110	PRINTING AND BINDING	$1,757.50	$0.00	$0.00	$1,757.50	$0.00	$1,757.50	100.00%
10.5.1400.3800.903.6110	UNEMPLOYMENT	$950.00	$0.00	$0.00	$950.00	$0.00	$950.00	100.00%
10.5.1400.4100.903.1100	OFFICE SUPPLIES LESS $499	$2,000.00	$0.00	$543.44	$1,456.56	$0.00	$1,456.56	72.83%
10.5.1400.4100.903.6110	OFFICE SUPPLIES LESS $499	$5,000.00	$0.00	$396.97	$4,603.03	$37.98	$4,565.05	91.30%
10.5.1400.4100.903.6220	OFFICE SUPPLIES LESS $499	$12,000.00	$0.00	$0.00	$12,000.00	$0.00	$12,000.00	100.00%
10.5.4505.4100.903.1100	OFFICE SUPPLIES LESS $499	$0.00	($415.83)	($415.83)	$415.83	$0.00	$415.83	0.00%
10.5.4950.4100.903.6100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$190.78	($190.78)	$0.00	($190.78)	0.00%
10.5.4950.4100.903.6110	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$54.97	($54.97)	$0.00	($54.97)	0.00%
10.5.1400.4101.903.6110	SUPPLIES-MEETINGS	$380.00	$0.00	$0.00	$380.00	$0.00	$380.00	100.00%
10.5.4505.4101.903.6220	SUPPLIES-MEETINGS	$0.00	$0.00	$76.71	($76.71)	$0.00	($76.71)	0.00%
10.5.4950.4118.903.6100	CURRICULUM	$0.00	$0.00	$13,260.00	($13,260.00)	$0.00	($13,260.00)	0.00%
10.5.4950.4120.903.6110	CLASSROOM MATERIALS 1	$0.00	$0.00	$148.29	($148.29)	$0.00	($148.29)	0.00%
10.5.1400.4199.903.1100	PPE/Covid Supplies	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	100.00%
10.5.1400.6400.903.1100	DUES AND FEES	$0.00	$0.00	$350.00	($350.00)	$0.00	($350.00)	0.00%
10.5.1400.6400.903.6110	DUES AND FEES	$950.00	$0.00	$0.00	$950.00	$0.00	$950.00	100.00%
10.5.1400.7000.903.6110	EQUIPMENT $500 TO $4999	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	$4,000.00	100.00%
10.5.2115.1000.904.1100	SALARIES, CERTIFIED STAFF	$0.00	$9,364.12	$28,092.36	($28,092.36)	$84,277.03	($112,369.39)	0.00%
10.5.2115.2110.904.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$117.06	$351.18	($351.18)	$58.53	($409.71)	0.00%
10.5.2115.2140.904.1100	MEDICARE	$0.00	$134.84	$404.52	($404.52)	$67.42	($471.94)	0.00%
10.5.2115.2210.904.1100	LIFE INSURANCE	$0.00	$13.12	$39.36	($39.36)	$6.56	($45.92)	0.00%
10.5.2115.2230.904.1100	DENTAL INSURANCE	$0.00	$133.88	$401.64	($401.64)	$66.94	($468.58)	0.00%
10.5.2540.1100.905.1100	SALARIES, NON CERTIFIED STAFF	$76,278.71	$6,179.21	$27,393.44	$48,885.27	$25,577.96	$23,307.31	30.56%
10.5.2540.2120.905.1100	MUNICIPAL RETIREMENT	$1,716.27	$94.42	$448.37	$1,267.90	$47.02	$1,220.88	71.14%
10.5.2540.2130.905.1100	FICA	$4,729.28	$378.64	$1,684.97	$3,044.31	$160.87	$2,883.44	60.97%

LaGrange Area Dept. of Special Education

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2570.2130.905.1100	FICA	$0.00	$0.00	$2.33	($2.33)	$0.00	($2.33)	0.00%
10.5.2540.2140.905.1100	MEDICARE	$1,106.04	$88.54	$394.06	$711.98	$37.62	$674.36	60.97%
10.5.2570.2140.905.1100	MEDICARE	$0.00	$0.00	$0.54	($0.54)	$0.00	($0.54)	0.00%
10.5.2540.2210.905.1100	LIFE INSURANCE	$414.00	$4.60	$13.80	$400.20	$2.30	$397.90	96.11%
10.5.2540.2220.905.1100	MEDICAL INSURANCE	$14,904.57	$1,620.66	$4,861.98	$10,042.59	$810.33	$9,232.26	61.94%
10.5.2540.2230.905.1100	DENTAL INSURANCE	$1,025.67	$114.20	$342.60	$683.07	$57.10	$625.97	61.03%
10.5.2570.3400.905.1100	COMMUNICATION-TELEPHONE	$0.00	$0.00	$37.50	($37.50)	$0.00	($37.50)	0.00%
10.5.1207.1100.906.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$6,884.91	$20,106.99	($20,106.99)	$46,313.93	($66,420.92)	0.00%
10.5.1200.1104.906.1100	AIDE SALARIES	$0.00	$2,328.12	$6,984.36	($6,984.36)	$16,296.77	($23,281.13)	0.00%
10.5.1207.1104.906.1100	AIDE SALARIES	$244,283.80	$9,603.32	$27,873.03	$216,410.77	$82,294.45	$134,116.32	54.90%
10.5.1200.2120.906.1100	MUNICIPAL RETIREMENT	$0.00	$52.38	$157.14	($157.14)	$26.19	($183.33)	0.00%
10.5.1207.2120.906.1100	MUNICIPAL RETIREMENT	$5,496.39	$371.02	$1,079.62	$4,416.77	$184.97	$4,231.80	76.99%
10.5.1200.2130.906.1100	FICA	$0.00	$144.35	$433.03	($433.03)	$72.17	($505.20)	0.00%
10.5.1207.2130.906.1100	FICA	$15,145.60	$935.83	$2,715.05	$12,430.55	$469.95	$11,960.60	78.97%
10.5.1200.2140.906.1100	MEDICARE	$0.00	$33.75	$101.27	($101.27)	$16.88	($118.15)	0.00%
10.5.1207.2140.906.1100	MEDICARE	$3,542.12	$218.89	$634.99	$2,907.13	$109.91	$2,797.22	78.97%
10.5.1200.2210.906.1100	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.1207.2210.906.1100	LIFE INSURANCE	$1,380.00	$32.20	$96.60	$1,283.40	$16.10	$1,267.30	91.83%
10.5.1207.2220.906.1100	MEDICAL INSURANCE	$5,858.90	$4,788.52	$14,365.56	($8,506.66)	$2,394.26	($10,900.92)	-186.06%
10.5.1207.2230.906.1100	DENTAL INSURANCE	$83,720.69	$474.46	$1,423.38	$82,297.31	$237.23	$82,060.08	98.02%
10.5.1400.3500.906.6100	MARKETING	$0.00	$0.00	$86.36	($86.36)	$0.00	($86.36)	0.00%
10.5.4950.4100.906.6110	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$437.49	($437.49)	$0.00	($437.49)	0.00%
10.5.1207.1000.907.1100	SALARIES, CERTIFIED STAFF	$429,229.17	$24,077.06	$74,229.27	$354,999.90	$215,204.04	$139,795.86	32.57%
10.5.1207.2110.907.1100	TEACHER'S RETIREMENT (TRS)	$6,586.78	$298.12	$902.83	$5,683.95	$149.06	$5,534.89	84.03%
10.5.1207.2120.907.1100	MUNICIPAL RETIREMENT	$0.00	$5.12	$11.18	($11.18)	$12.54	($23.72)	0.00%
10.5.1207.2130.907.1100	FICA	$0.00	$12.99	$28.07	($28.07)	$33.20	($61.27)	0.00%
10.5.1207.2140.907.1100	MEDICARE	$6,223.82	$337.95	$1,043.03	$5,180.79	$175.23	$5,005.56	80.43%
10.5.1207.2210.907.1100	LIFE INSURANCE	$828.00	$55.20	$165.60	$662.40	$27.60	$634.80	76.67%
10.5.1207.2220.907.1100	MEDICAL INSURANCE	$37,312.78	$2,718.56	$8,155.68	$29,157.10	$1,359.28	$27,797.82	74.50%
10.5.1207.2230.907.1100	DENTAL INSURANCE	$2,409.59	$233.96	$701.88	$1,707.71	$116.98	$1,590.73	66.02%
10.5.2510.1000.908.1100	SALARIES, CERTIFIED STAFF	$106,090.00	$8,883.76	$39,976.92	$66,113.08	$66,628.08	($515.00)	-0.49%
10.5.2510.2110.908.1100	TEACHER'S RETIREMENT (TRS)	$12,454.97	$1,088.50	$4,898.25	$7,556.72	$544.25	$7,012.47	56.30%
10.5.2570.2120.908.1100	MUNICIPAL RETIREMENT	$0.00	$0.00	$0.84	($0.84)	$0.00	($0.84)	0.00%
10.5.2570.2130.908.1100	FICA	$0.00	$4.44	$20.31	($20.31)	$2.22	($22.53)	0.00%
10.5.2510.2140.908.1100	MEDICARE	$1,538.31	$128.34	$578.22	$960.09	$64.17	$895.92	58.24%
10.5.2570.2140.908.1100	MEDICARE	$0.00	$3.42	$15.48	($15.48)	$1.71	($17.19)	0.00%
10.5.2510.2210.908.1100	LIFE INSURANCE	$2,000.00	$21.12	$63.36	$1,936.64	$10.56	$1,926.08	96.30%
10.5.2510.2220.908.1100	MEDICAL INSURANCE	$29,036.34	$2,552.92	$7,658.76	$21,377.58	$1,276.46	$20,101.12	69.23%
10.5.2510.2230.908.1100	DENTAL INSURANCE	$1,814.22	$176.14	$528.42	$1,285.80	$88.07	$1,197.73	66.02%
10.5.2570.3399.908.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2570.3400.908.1100	COMMUNICATION-TELEPHONE	$0.00	$150.00	$675.00	($675.00)	$1,125.00	($1,800.00)	0.00%
10.5.2640.1100.909.1100	SALARIES, NON CERTIFIED STAFF	$95,372.73	$7,947.72	$35,764.74	$59,607.99	$59,608.00	($0.01)	0.00%
10.5.2640.2120.909.1100	MUNICIPAL RETIREMENT	$2,145.89	$178.82	$804.69	$1,341.20	$89.41	$1,251.79	58.33%
10.5.2640.2130.909.1100	FICA	$5,913.11	$483.96	$2,206.35	$3,706.76	$241.98	$3,464.78	58.59%
10.5.2640.2140.909.1100	MEDICARE	$1,382.90	$113.18	$516.00	$866.90	$56.59	$810.31	58.59%
10.5.2640.2210.909.1100	LIFE INSURANCE	$138.00	$13.80	$41.40	$96.60	$6.90	$89.70	65.00%
10.5.2640.2220.909.1100	MEDICAL INSURANCE	$14,904.57	$679.12	$2,037.36	$12,867.21	$339.56	$12,527.65	84.05%
10.5.2640.2230.909.1100	DENTAL INSURANCE	$1,025.67	$114.20	$342.60	$683.07	$57.10	$625.97	61.03%
10.5.2640.3399.909.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2640.3400.909.1100	COMMUNICATION-TELEPHONE	$0.00	$75.00	$337.50	($337.50)	$562.50	($900.00)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2210.2140.910.1100	MEDICARE	$0.00	$1.28	$5.79	($5.79)	$0.64	($6.43)	0.00%
10.5.2210.3399.910.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.1207.1100.911.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$1,890.32	$5,721.09	($5,721.09)	$17,017.05	($22,738.14)	0.00%
10.5.2610.1100.911.1100	SALARIES, NON CERTIFIED STAFF	$405,315.07	$28,823.42	$129,705.39	$275,609.68	$216,175.63	$59,434.05	14.66%
10.5.1207.2120.911.1100	MUNICIPAL RETIREMENT	$0.00	$42.54	$128.74	($128.74)	$21.36	($150.10)	0.00%
10.5.2610.2120.911.1100	MUNICIPAL RETIREMENT	$9,119.59	$648.50	$2,918.25	$6,201.34	$324.25	$5,877.09	64.44%
10.5.1207.2130.911.1100	FICA	$0.00	$116.48	$352.55	($352.55)	$58.50	($411.05)	0.00%
10.5.2610.2130.911.1100	FICA	$25,129.53	$1,697.92	$7,774.32	$17,355.21	$848.96	$16,506.25	65.68%
10.5.1207.2140.911.1100	MEDICARE	$0.00	$27.24	$82.45	($82.45)	$13.68	($96.13)	0.00%
10.5.2610.2140.911.1100	MEDICARE	$5,877.07	$397.08	$1,818.18	$4,058.89	$198.54	$3,860.35	65.68%
10.5.1207.2210.911.1100	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.2610.2210.911.1100	LIFE INSURANCE	$1,242.00	$37.86	$113.58	$1,128.42	$18.93	$1,109.49	89.33%
10.5.2610.2220.911.1100	MEDICAL INSURANCE	$141,456.69	$13,267.20	$39,801.60	$101,655.09	$6,633.60	$95,021.49	67.17%
10.5.1207.2230.911.1100	DENTAL INSURANCE	$0.00	$46.52	$139.56	($139.56)	$23.26	($162.82)	0.00%
10.5.2610.2230.911.1100	DENTAL INSURANCE	$10,121.03	$917.54	$2,752.62	$7,368.41	$458.77	$6,909.64	68.27%
10.5.2610.3399.911.1100	TRAVEL LOCAL MILEAGE	$0.00	$11.50	$63.50	($63.50)	$0.00	($63.50)	0.00%
10.5.2610.3399.911.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$16.15	($16.15)	$0.00	($16.15)	0.00%
10.5.1400.1100.912.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$3,776.66	$16,995.03	($16,995.03)	$28,324.97	($45,320.00)	0.00%
10.5.1400.1100.912.6100	SALARIES, NON CERTIFIED STAFF	$199,841.28	$8,475.30	$38,138.85	$161,702.43	$63,564.59	$98,137.84	49.11%
10.5.1400.2120.912.1100	MUNICIPAL RETIREMENT	$0.00	$84.98	$382.41	($382.41)	$42.49	($424.90)	0.00%
10.5.1400.2120.912.6100	MUNICIPAL RETIREMENT	$4,496.43	$190.68	$858.06	$3,638.37	$95.34	$3,543.03	78.80%
10.5.1400.2130.912.1100	FICA	$0.00	$234.16	$1,053.72	($1,053.72)	$117.08	($1,170.80)	0.00%
10.5.1400.2130.912.6100	FICA	$12,390.16	$497.46	$2,280.60	$10,109.56	$248.73	$9,860.83	79.59%
10.5.1400.2140.912.1100	MEDICARE	$0.00	$54.76	$246.42	($246.42)	$27.38	($273.80)	0.00%
10.5.1400.2140.912.6100	MEDICARE	$2,897.70	$116.34	$533.34	$2,364.36	$58.17	$2,306.19	79.59%
10.5.1400.2210.912.1100	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.1400.2210.912.6100	LIFE INSURANCE	$690.00	$9.20	$27.60	$662.40	$4.60	$657.80	95.33%
10.5.1400.2220.912.6100	MEDICAL INSURANCE	$66,471.32	$2,489.52	$6,468.56	$60,002.76	$994.76	$59,008.00	88.77%
10.5.1400.2230.912.6100	DENTAL INSURANCE	$4,770.37	$146.10	$438.30	$4,332.07	$73.05	$4,259.02	89.28%
10.5.1400.3399.912.1100	TRAVEL LOCAL MILEAGE	$0.00	$92.25	$152.63	($152.63)	$0.00	($152.63)	0.00%
10.5.1400.3399.912.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$23.63	($23.63)	$0.00	($23.63)	0.00%
10.5.1400.3399.912.6100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$43.88	($43.88)	$0.00	($43.88)	0.00%
10.5.2320.1100.913.1100	SALARIES, NON CERTIFIED STAFF	$49,440.00	$3,297.96	$9,893.88	$39,546.12	$24,734.69	$14,811.43	29.96%
10.5.2320.2120.913.1100	MUNICIPAL RETIREMENT	$1,112.40	$74.20	$222.60	$889.80	$37.10	$852.70	76.65%
10.5.2320.2130.913.1100	FICA	$3,065.28	$204.48	$613.44	$2,451.84	$102.24	$2,349.60	76.65%
10.5.2320.2140.913.1100	MEDICARE	$716.88	$47.82	$143.46	$573.42	$23.91	$549.51	76.65%
10.5.2320.2210.913.1100	LIFE INSURANCE	$138.00	$4.60	$13.80	$124.20	$2.30	$121.90	88.33%
10.5.2320.2220.913.1100	MEDICAL INSURANCE	$22,938.71	$0.00	$0.00	$22,938.71	$0.00	$22,938.71	100.00%
10.5.2320.2230.913.1100	DENTAL INSURANCE	$1,451.38	$0.00	$0.00	$1,451.38	$0.00	$1,451.38	100.00%
10.5.2320.1000.914.1100	SALARIES, CERTIFIED STAFF	$180,250.00	$15,525.00	$69,862.50	$110,387.50	$116,437.50	($6,050.00)	-3.36%
10.5.2320.2110.914.1100	TEACHER'S RETIREMENT (TRS)	$21,161.35	$1,902.24	$9,083.33	$12,078.02	$951.12	$11,126.90	52.58%
10.5.2320.2140.914.1100	MEDICARE	$2,613.63	$224.74	$1,011.90	$1,601.73	$112.37	$1,489.36	56.98%
10.5.2320.2210.914.1100	LIFE INSURANCE	$2,000.00	$31.68	$95.04	$1,904.96	$15.84	$1,889.12	94.46%
10.5.2320.2220.914.1100	MEDICAL INSURANCE	$18,630.71	$1,620.66	$4,861.98	$13,768.73	$810.33	$12,958.40	69.55%
10.5.2320.2230.914.1100	DENTAL INSURANCE	$1,282.08	$114.20	$342.60	$939.48	$57.10	$882.38	68.82%
10.5.1207.1100.915.1100	SALARIES, NON CERTIFIED STAFF	$511,212.76	$19,417.84	$57,870.34	$453,342.42	$159,862.90	$293,479.52	57.41%
10.5.1207.1104.915.1100	AIDE SALARIES	$0.00	$27,404.95	$90,357.32	($90,357.32)	$221,605.10	($311,962.42)	0.00%
10.5.1207.2120.915.1100	MUNICIPAL RETIREMENT	$11,502.29	$1,053.50	$3,372.61	$8,129.68	$509.34	$7,620.34	66.25%
10.5.1207.2130.915.1100	FICA	$31,695.19	$2,680.23	$8,613.05	$23,082.14	$1,295.90	$21,786.24	68.74%
10.5.1207.2140.915.1100	MEDICARE	$7,412.59	$626.82	$2,017.27	$5,395.32	$303.08	$5,092.24	68.70%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2022 To Date: 11/30/2022

Fiscal Year: 2022-2023

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1207.2210.915.1100	LIFE INSURANCE	$1,656.00	$52.90	$163.30	$1,492.70	$25.30	$1,467.40	88.61%
10.5.1207.2220.915.1100	MEDICAL INSURANCE	$126,117.99	$11,037.66	$33,761.58	$92,356.41	$5,356.68	$86,999.73	68.98%
10.5.1207.2230.915.1100	DENTAL INSURANCE	$8,854.39	$809.91	$2,529.31	$6,325.08	$380.06	$5,945.02	67.14%
10.5.1207.3399.915.1100	TRAVEL LOCAL MILEAGE	$0.00	$153.99	$197.74	($197.74)	$0.00	($197.74)	0.00%
10.5.2131.1100.916.1100	SALARIES, NON CERTIFIED STAFF	$2,958,037.87	$253,823.64	$761,470.92	$2,196,566.95	$2,139,776.11	$56,790.84	1.92%
10.5.2131.2120.916.1100	MUNICIPAL RETIREMENT	$66,555.85	$5,572.36	$16,717.08	$49,838.77	$2,845.53	$46,993.24	70.61%
10.5.2131.2130.916.1100	FICA	$183,398.35	$14,899.94	$44,652.84	$138,745.51	$7,607.64	$131,137.87	71.50%
10.5.2131.2140.916.1100	MEDICARE	$42,891.55	$3,484.64	$10,442.94	$32,448.61	$1,779.20	$30,669.41	71.50%
10.5.2131.2210.916.1100	LIFE INSURANCE	$6,072.00	$556.60	$1,683.60	$4,388.40	$278.30	$4,110.10	67.69%
10.5.2131.2220.916.1100	MEDICAL INSURANCE	$513,349.49	$44,075.00	$134,939.44	$378,410.05	$22,383.66	$356,026.39	69.35%
10.5.2131.2230.916.1100	DENTAL INSURANCE	$32,290.01	$2,941.16	$9,058.80	$23,231.21	$1,497.11	$21,734.10	67.31%
10.5.2131.3399.916.1100	TRAVEL LOCAL MILEAGE	$0.00	$60.70	$213.30	($213.30)	$0.00	($213.30)	0.00%
10.5.2131.3399.916.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$39.24	($39.24)	$0.00	($39.24)	0.00%
10.5.2131.4100.916.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$42.25	($42.25)	$0.00	($42.25)	0.00%
10.5.1200.1100.917.1000	SALARIES, NON CERTIFIED STAFF	$0.00	$1,023.73	$1,023.73	($1,023.73)	$11,532.19	($12,555.92)	0.00%
10.5.1200.1100.917.1100	SALARIES, NON CERTIFIED STAFF	$1,846,974.60	$161,815.99	$488,517.59	$1,358,457.01	$1,253,412.44	$105,044.57	5.69%
10.5.1200.1100.917.1120	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$500.00	($500.00)	$0.00	($500.00)	0.00%
10.5.1200.1100.917.4993	SALARIES, NON CERTIFIED STAFF	$0.00	$1,312.50	$1,312.50	($1,312.50)	$400.00	($1,712.50)	0.00%
10.5.1400.1100.917.6220	SALARIES, NON CERTIFIED STAFF	$34,421.10	$0.00	$0.00	$34,421.10	$0.00	$34,421.10	100.00%
10.5.1200.1104.917.1100	AIDE SALARIES	$0.00	$6,112.16	$7,938.44	($7,938.44)	$46,437.80	($54,376.24)	0.00%
10.5.1200.2110.917.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$0.00	$0.00	$1.25	($1.25)	0.00%
10.5.1200.2110.917.4993	TEACHER'S RETIREMENT (TRS)	$0.00	$2.50	$2.50	($2.50)	$0.63	($3.13)	0.00%
10.5.1200.2120.917.1000	MUNICIPAL RETIREMENT	$0.00	$23.03	$23.03	($23.03)	$18.53	($41.56)	0.00%
10.5.1200.2120.917.1100	MUNICIPAL RETIREMENT	$41,257.57	$3,727.67	$11,083.40	$30,174.17	$1,965.90	$28,208.27	68.37%
10.5.1200.2120.917.1120	MUNICIPAL RETIREMENT	$0.00	$0.00	$6.75	($6.75)	$0.00	($6.75)	0.00%
10.5.1200.2120.917.4993	MUNICIPAL RETIREMENT	$0.00	$22.77	$22.77	($22.77)	$7.88	($30.65)	0.00%
10.5.1400.2120.917.6220	MUNICIPAL RETIREMENT	$774.47	$0.00	$0.00	$774.47	$0.00	$774.47	100.00%
10.5.1200.2130.917.1000	FICA	$0.00	$62.42	$62.42	($62.42)	$51.07	($113.49)	0.00%
10.5.1200.2130.917.1100	FICA	$113,679.51	$9,820.47	$29,048.99	$84,630.52	$5,223.59	$79,406.93	69.85%
10.5.1200.2130.917.1120	FICA	$0.00	$0.00	$31.00	($31.00)	$0.00	($31.00)	0.00%
10.5.1200.2130.917.4993	FICA	$0.00	$67.91	$67.91	($67.91)	$21.22	($89.13)	0.00%
10.5.1400.2130.917.6220	FICA	$2,134.11	$0.00	$0.00	$2,134.11	$0.00	$2,134.11	100.00%
10.5.1200.2140.917.1000	MEDICARE	$0.00	$14.59	$14.59	($14.59)	$11.94	($26.53)	0.00%
10.5.1200.2140.917.1100	MEDICARE	$26,781.13	$2,296.72	$6,793.75	$19,987.38	$1,221.62	$18,765.76	70.07%
10.5.1200.2140.917.1120	MEDICARE	$0.00	$0.00	$7.25	($7.25)	$0.00	($7.25)	0.00%
10.5.1200.2140.917.4993	MEDICARE	$0.00	$18.78	$18.78	($18.78)	$5.69	($24.47)	0.00%
10.5.1400.2140.917.6220	MEDICARE	$499.11	$0.00	$0.00	$499.11	$0.00	$499.11	100.00%
10.5.1200.2210.917.1000	LIFE INSURANCE	$0.00	$2.30	$2.30	($2.30)	$2.30	($4.60)	0.00%
10.5.1200.2210.917.1100	LIFE INSURANCE	$11,592.00	$393.30	$1,150.00	$10,442.00	$193.20	$10,248.80	88.41%
10.5.1400.2210.917.6220	LIFE INSURANCE	$138.00	$0.00	$0.00	$138.00	$0.00	$138.00	100.00%
10.5.1200.2220.917.1100	MEDICAL INSURANCE	$338,295.42	$36,301.62	$111,944.78	$226,350.64	$17,854.65	$208,495.99	61.63%
10.5.1400.2220.917.6220	MEDICAL INSURANCE	$7,309.24	$0.00	$0.00	$7,309.24	$0.00	$7,309.24	100.00%
10.5.1200.2230.917.1100	DENTAL INSURANCE	$24,387.09	$3,101.36	$9,272.37	$15,114.72	$1,573.94	$13,540.78	55.52%
10.5.1400.2230.917.6220	DENTAL INSURANCE	$479.11	$0.00	$0.00	$479.11	$0.00	$479.11	100.00%
10.5.1200.3399.917.1100	TRAVEL LOCAL MILEAGE	$0.00	$83.13	$317.87	($317.87)	$0.00	($317.87)	0.00%
10.5.2132.1100.918.1100	SALARIES, NON CERTIFIED STAFF	$1,235,986.33	$99,651.58	$316,882.73	$919,103.60	$842,469.10	$76,634.50	6.20%
10.5.2132.2120.918.1100	MUNICIPAL RETIREMENT	$27,809.69	$2,242.14	$7,129.79	$20,679.90	$1,121.07	$19,558.83	70.33%
10.5.2132.2130.918.1100	FICA	$76,631.15	$5,813.10	$18,390.08	$58,241.07	$2,906.55	$55,334.52	72.21%
10.5.2132.2140.918.1100	MEDICARE	$17,921.80	$1,359.52	$4,300.95	$13,620.85	$679.76	$12,941.09	72.21%
10.5.2132.2210.918.1100	LIFE INSURANCE	$2,622.00	$179.40	$565.80	$2,056.20	$89.70	$1,966.50	75.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2132.2220.918.1100	MEDICAL INSURANCE	$213,242.77	$18,370.96	$58,194.72	$155,048.05	$9,185.48	$145,862.57	68.40%
10.5.2132.2230.918.1100	DENTAL INSURANCE	$13,527.44	$1,266.92	$3,999.92	$9,527.52	$633.46	$8,894.06	65.75%
10.5.1207.3399.918.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$21.06	($21.06)	$0.00	($21.06)	0.00%
10.5.2132.3399.918.1100	TRAVEL LOCAL MILEAGE	$0.00	$241.58	$355.66	($355.66)	$0.00	($355.66)	0.00%
10.5.2410.1100.919.1100	SALARIES, NON CERTIFIED STAFF	$376,282.77	$16,951.66	$76,282.47	$300,000.30	$127,137.55	$172,862.75	45.94%
10.5.2410.2120.919.1100	MUNICIPAL RETIREMENT	$8,466.36	$381.42	$1,716.39	$6,749.97	$190.71	$6,559.26	77.47%
10.5.2132.2130.919.1100	FICA	$0.00	$5.38	$24.53	($24.53)	$2.69	($27.22)	0.00%
10.5.2410.2130.919.1100	FICA	$23,329.53	$1,027.96	$4,675.71	$18,653.82	$513.98	$18,139.84	77.75%
10.5.2132.2140.919.1100	MEDICARE	$0.00	$1.26	$5.73	($5.73)	$0.63	($6.36)	0.00%
10.5.2410.2140.919.1100	MEDICARE	$5,456.10	$240.40	$1,093.49	$4,362.61	$120.20	$4,242.41	77.76%
10.5.2410.2210.919.1100	LIFE INSURANCE	$552.00	$27.60	$82.80	$469.20	$13.80	$455.40	82.50%
10.5.2410.2220.919.1100	MEDICAL INSURANCE	$103,950.09	$5,105.84	$15,317.52	$88,632.57	$2,552.92	$86,079.65	82.81%
10.5.2410.2230.919.1100	DENTAL INSURANCE	$6,531.20	$352.28	$1,056.84	$5,474.36	$176.14	$5,298.22	81.12%
10.5.2132.3399.919.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2410.3399.919.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2410.3400.919.1100	COMMUNICATION-TELEPHONE	$0.00	$75.00	$337.50	($337.50)	$562.50	($900.00)	0.00%
10.5.2410.1000.920.1100	SALARIES, CERTIFIED STAFF	$955,150.74	$64,825.28	$292,213.76	$662,936.98	$486,189.56	$176,747.42	18.50%
10.5.2130.2110.920.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$0.56	($0.56)	$0.00	($0.56)	0.00%
10.5.2410.2110.920.1100	TEACHER'S RETIREMENT (TRS)	$27,905.66	$2,026.10	$9,123.70	$18,781.96	$1,013.05	$17,768.91	63.67%
10.5.1200.2140.920.1100	MEDICARE	$0.00	$1.28	$5.82	($5.82)	$0.64	($6.46)	0.00%
10.5.1207.2140.920.1100	MEDICARE	$0.00	$1.26	$5.73	($5.73)	$0.63	($6.36)	0.00%
10.5.2110.2140.920.1100	MEDICARE	$0.00	$2.38	$10.71	($10.71)	$1.19	($11.90)	0.00%
10.5.2130.2140.920.1100	MEDICARE	$0.00	$1.30	$5.85	($5.85)	$0.65	($6.50)	0.00%
10.5.2410.2140.920.1100	MEDICARE	$13,849.69	$924.38	$4,192.36	$9,657.33	$462.19	$9,195.14	66.39%
10.5.2410.2140.920.3200	MEDICARE	$0.00	$3.68	$16.56	($16.56)	$1.84	($18.40)	0.00%
10.5.2510.2140.920.1100	MEDICARE	$0.00	$1.24	$5.67	($5.67)	$0.62	($6.29)	0.00%
10.5.2570.2140.920.1100	MEDICARE	$0.00	$2.10	$9.57	($9.57)	$1.05	($10.62)	0.00%
10.5.2410.2210.920.1100	LIFE INSURANCE	$3,104.00	$105.10	$315.30	$2,788.70	$52.55	$2,736.15	88.15%
10.5.2410.2220.920.1100	MEDICAL INSURANCE	$198,704.80	$16,084.10	$48,252.30	$150,452.50	$8,042.05	$142,410.45	71.67%
10.5.2410.2230.920.1100	DENTAL INSURANCE	$12,572.74	$1,115.00	$3,345.00	$9,227.74	$557.50	$8,670.24	68.96%
10.5.1200.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.1207.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2110.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2130.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2410.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2410.3399.920.3200	TRAVEL LOCAL MILEAGE	$0.00	$180.00	$810.00	($810.00)	$1,350.00	($2,160.00)	0.00%
10.5.2510.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$405.00	($405.00)	$675.00	($1,080.00)	0.00%
10.5.2110.3400.920.1100	COMMUNICATION-TELEPHONE	$0.00	$75.00	$337.50	($337.50)	$562.50	($900.00)	0.00%
10.5.2410.3400.920.3200	COMMUNICATION-TELEPHONE	$0.00	$75.00	$337.50	($337.50)	$562.50	($900.00)	0.00%
10.5.2570.3400.920.1100	COMMUNICATION-TELEPHONE	$0.00	$150.00	$675.00	($675.00)	$1,125.00	($1,800.00)	0.00%
10.5.1400.1100.921.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$6,267.48	$28,203.66	($28,203.66)	$47,006.10	($75,209.76)	0.00%
10.5.1400.1100.921.6100	SALARIES, NON CERTIFIED STAFF	$0.00	$903.54	$4,065.93	($4,065.93)	$6,776.56	($10,842.49)	0.00%
10.5.1400.1100.921.6220	SALARIES, NON CERTIFIED STAFF	$0.00	$796.78	$3,585.51	($3,585.51)	$5,975.85	($9,561.36)	0.00%
10.5.1400.2120.921.1100	MUNICIPAL RETIREMENT	$0.00	$141.02	$634.59	($634.59)	$70.51	($705.10)	0.00%
10.5.1400.2120.921.6100	MUNICIPAL RETIREMENT	$0.00	$20.34	$91.53	($91.53)	$10.17	($101.70)	0.00%
10.5.1400.2120.921.6220	MUNICIPAL RETIREMENT	$0.00	$17.92	$80.64	($80.64)	$8.96	($89.60)	0.00%
10.5.1400.2130.921.1100	FICA	$0.00	$386.34	$1,741.89	($1,741.89)	$193.17	($1,935.06)	0.00%
10.5.1400.2130.921.6100	FICA	$0.00	$55.70	$251.13	($251.13)	$27.85	($278.98)	0.00%
10.5.1400.2130.921.6220	FICA	$0.00	$49.10	$221.40	($221.40)	$24.55	($245.95)	0.00%
10.5.1400.2140.921.1100	MEDICARE	$0.00	$90.34	$407.34	($407.34)	$45.17	($452.51)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2140.921.6100	MEDICARE	$0.00	$13.02	$58.71	($58.71)	$6.51	($65.22)	0.00%
10.5.1400.2140.921.6220	MEDICARE	$0.00	$11.50	$51.84	($51.84)	$5.75	($57.59)	0.00%
10.5.1400.2210.921.1100	LIFE INSURANCE	$0.00	$10.86	$32.58	($32.58)	$5.43	($38.01)	0.00%
10.5.1400.2210.921.6100	LIFE INSURANCE	$0.00	$1.56	$4.68	($4.68)	$0.78	($5.46)	0.00%
10.5.1400.2210.921.6220	LIFE INSURANCE	$0.00	$1.38	$4.14	($4.14)	$0.69	($4.83)	0.00%
10.5.1400.2220.921.1100	MEDICAL INSURANCE	$0.00	$2,008.12	$6,024.36	($6,024.36)	$1,004.06	($7,028.42)	0.00%
10.5.1400.2220.921.6100	MEDICAL INSURANCE	$0.00	$289.50	$868.50	($868.50)	$144.75	($1,013.25)	0.00%
10.5.1400.2220.921.6220	MEDICAL INSURANCE	$0.00	$255.30	$765.90	($765.90)	$127.65	($893.55)	0.00%
10.5.1400.2230.921.1100	DENTAL INSURANCE	$0.00	$138.56	$415.68	($415.68)	$69.28	($484.96)	0.00%
10.5.1400.2230.921.6100	DENTAL INSURANCE	$0.00	$19.98	$59.94	($59.94)	$9.99	($69.93)	0.00%
10.5.1400.2230.921.6220	DENTAL INSURANCE	$0.00	$17.60	$52.80	($52.80)	$8.80	($61.60)	0.00%
10.5.2140.1000.922.1100	SALARIES, CERTIFIED STAFF	$1,828,722.12	$141,019.36	$430,572.44	$1,398,149.68	$1,210,098.91	$188,050.77	10.28%
10.5.2140.1100.922.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$490.00	($490.00)	$0.00	($490.00)	0.00%
10.5.2140.2110.922.1100	TEACHER'S RETIREMENT (TRS)	$27,430.83	$1,762.75	$5,287.61	$22,143.22	$980.09	$21,163.13	77.15%
10.5.2140.2130.922.1100	FICA	$0.00	$348.36	$1,045.08	($1,045.08)	$174.18	($1,219.26)	0.00%
10.5.2140.2140.922.1100	MEDICARE	$26,516.47	$1,908.96	$5,845.61	$20,670.86	$1,068.98	$19,601.88	73.92%
10.5.2140.2210.922.1100	LIFE INSURANCE	$3,450.00	$307.74	$923.22	$2,526.78	$153.87	$2,372.91	68.78%
10.5.2140.2220.922.1100	MEDICAL INSURANCE	$310,477.50	$27,105.92	$81,317.76	$229,159.74	$13,552.96	$215,606.78	69.44%
10.5.2140.2230.922.1100	DENTAL INSURANCE	$19,986.30	$1,892.66	$5,677.98	$14,308.32	$946.33	$13,361.99	66.86%
10.5.2132.3107.922.1100	CONTRACTUAL SERVICES	$0.00	$16,837.50	$41,578.00	($41,578.00)	$0.00	($41,578.00)	0.00%
10.5.2140.3399.922.1100	TRAVEL LOCAL MILEAGE	$0.00	$111.75	$250.94	($250.94)	$0.00	($250.94)	0.00%
10.5.2140.1000.923.1100	SALARIES, CERTIFIED STAFF	$35,000.00	$3,500.00	$10,500.00	$24,500.00	$24,500.00	$0.00	0.00%
10.5.2140.2130.923.1100	FICA	$0.00	$190.64	$571.92	($571.92)	$95.32	($667.24)	0.00%
10.5.2140.2140.923.1100	MEDICARE	$1,032.50	$44.60	$133.80	$898.70	$22.30	$876.40	84.88%
10.5.2140.2210.923.1100	LIFE INSURANCE	$276.00	$13.80	$41.40	$234.60	$6.90	$227.70	82.50%
10.5.2140.2220.923.1100	MEDICAL INSURANCE	$7,187.03	$648.60	$1,945.80	$5,241.23	$324.30	$4,916.93	68.41%
10.5.2140.2230.923.1100	DENTAL INSURANCE	$479.11	$46.52	$139.56	$339.55	$23.26	$316.29	66.02%
10.5.2130.1100.924.1100	SALARIES, NON CERTIFIED STAFF	$859,903.81	$55,284.18	$179,877.27	$680,026.54	$438,616.14	$241,410.40	28.07%
10.5.2130.2110.924.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$139.86	$572.90	($572.90)	$70.45	($643.35)	0.00%
10.5.2130.2120.924.1100	MUNICIPAL RETIREMENT	$17,974.79	$940.07	$2,846.70	$15,128.09	$515.79	$14,612.30	81.29%
10.5.2130.2130.924.1100	FICA	$49,530.55	$2,768.80	$8,555.72	$40,974.83	$1,454.45	$39,520.38	79.79%
10.5.2130.2140.924.1100	MEDICARE	$11,583.76	$743.57	$2,434.06	$9,149.70	$388.16	$8,761.54	75.64%
10.5.2130.2210.924.1100	LIFE INSURANCE	$4,446.00	$71.50	$214.50	$4,231.50	$38.05	$4,193.45	94.32%
10.5.2130.2220.924.1100	MEDICAL INSURANCE	$210,539.62	$15,812.10	$47,436.30	$163,103.32	$8,576.51	$154,526.81	73.40%
10.5.2130.2230.924.1100	DENTAL INSURANCE	$13,634.23	$1,244.68	$3,734.04	$9,900.19	$672.13	$9,228.06	67.68%
10.5.2130.3399.924.1100	TRAVEL LOCAL MILEAGE	$0.00	$5.13	$17.63	($17.63)	$0.00	($17.63)	0.00%
10.5.2130.1000.925.1100	SALARIES, CERTIFIED STAFF	$0.00	$1,625.82	$4,877.46	($4,877.46)	$14,632.39	($19,509.85)	0.00%
10.5.2130.2110.925.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$20.32	$60.96	($60.96)	$10.16	($71.12)	0.00%
10.5.2130.2120.925.1100	MUNICIPAL RETIREMENT	$0.00	$36.58	$109.74	($109.74)	$18.29	($128.03)	0.00%
10.5.2130.2130.925.1100	FICA	$0.00	$91.70	$275.10	($275.10)	$45.85	($320.95)	0.00%
10.5.2130.2140.925.1100	MEDICARE	$0.00	$21.44	$64.32	($64.32)	$10.72	($75.04)	0.00%
10.5.2130.2210.925.1100	LIFE INSURANCE	$0.00	$2.10	$6.30	($6.30)	$1.05	($7.35)	0.00%
10.5.2130.2220.925.1100	MEDICAL INSURANCE	$0.00	$296.90	$890.70	($890.70)	$148.45	($1,039.15)	0.00%
10.5.2130.2230.925.1100	DENTAL INSURANCE	$0.00	$21.30	$63.90	($63.90)	$10.65	($74.55)	0.00%
10.5.1207.1000.926.1100	SALARIES, CERTIFIED STAFF	$0.00	$7,727.50	$23,182.50	($23,182.50)	$69,547.44	($92,729.94)	0.00%
10.5.2110.1000.926.1100	SALARIES, CERTIFIED STAFF	$1,345,183.54	$89,297.55	$267,940.63	$1,077,242.91	$771,342.44	$305,900.47	22.74%
10.5.2410.1000.926.1100	SALARIES, CERTIFIED STAFF	$0.00	$492.84	$1,478.52	($1,478.52)	$4,435.56	($5,914.08)	0.00%
10.5.2570.1005.926.1100	STIPENDS-CERTIFIED	$0.00	$217.72	$979.75	($979.75)	$1,633.31	($2,613.06)	0.00%
10.5.2110.1100.926.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$3,635.38	$11,579.44	($11,579.44)	$25,447.59	($37,027.03)	0.00%
10.5.1207.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$96.60	$289.80	($289.80)	$48.30	($338.10)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

Fiscal Year: 2022-2023

From Date: 11/1/2022 To Date: 11/30/2022

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2110.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$20,191.45	$1,116.19	$3,349.18	$16,842.27	$558.06	$16,284.21	80.65%
10.5.2410.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$6.16	$18.48	($18.48)	$3.08	($21.56)	0.00%
10.5.2570.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.42	$1.35	($1.35)	$0.00	($1.35)	0.00%
10.5.2110.2120.926.1100	MUNICIPAL RETIREMENT	$0.00	$0.00	$22.30	($22.30)	$0.00	($22.30)	0.00%
10.5.2110.2130.926.1100	FICA	$0.00	$744.08	$2,273.98	($2,273.98)	$372.04	($2,646.02)	0.00%
10.5.1207.2140.926.1100	MEDICARE	$0.00	$112.08	$336.24	($336.24)	$56.04	($392.28)	0.00%
10.5.2110.2140.926.1100	MEDICARE	$20,243.41	$1,273.38	$3,836.78	$16,406.63	$636.65	$15,769.98	77.90%
10.5.2410.2140.926.1100	MEDICARE	$0.00	$7.10	$21.30	($21.30)	$3.55	($24.85)	0.00%
10.5.2570.2140.926.1100	MEDICARE	$0.00	$2.90	$13.50	($13.50)	$1.45	($14.95)	0.00%
10.5.1207.2210.926.1100	LIFE INSURANCE	$0.00	$13.80	$41.40	($41.40)	$6.90	($48.30)	0.00%
10.5.2110.2210.926.1100	LIFE INSURANCE	$3,312.00	$216.66	$649.98	$2,662.02	$108.33	$2,553.69	77.10%
10.5.2410.2210.926.1100	LIFE INSURANCE	$0.00	$0.68	$2.04	($2.04)	$0.34	($2.38)	0.00%
10.5.2110.2220.926.1100	MEDICAL INSURANCE	$219,031.86	$16,178.96	$48,536.88	$170,494.98	$8,089.48	$162,405.50	74.15%
10.5.2110.2230.926.1100	DENTAL INSURANCE	$19,189.76	$1,225.58	$3,676.74	$15,513.02	$612.79	$14,900.23	77.65%
10.5.2410.2230.926.1100	DENTAL INSURANCE	$0.00	$7.04	$21.12	($21.12)	$3.52	($24.64)	0.00%
10.5.1200.3399.926.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$49.14	($49.14)	$0.00	($49.14)	0.00%
10.5.2110.3399.926.1100	TRAVEL LOCAL MILEAGE	$0.00	$1,386.65	$3,572.57	($3,572.57)	$0.00	($3,572.57)	0.00%
10.5.2110.3399.926.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$187.38	($187.38)	$0.00	($187.38)	0.00%
10.5.2150.1000.927.1100	SALARIES, CERTIFIED STAFF	$3,159,782.82	$273,914.08	$834,189.23	$2,325,593.59	$2,351,322.61	($25,729.02)	-0.81%
10.5.2150.2110.927.1100	TEACHER'S RETIREMENT (TRS)	$48,751.07	$3,291.14	$10,073.12	$38,677.95	$1,645.57	$37,032.38	75.96%
10.5.2150.2130.927.1100	FICA	$0.00	$363.68	$1,062.08	($1,062.08)	$67.59	($1,129.67)	0.00%
10.5.2150.2140.927.1100	MEDICARE	$45,816.85	$3,748.73	$11,447.38	$34,369.47	$1,813.14	$32,556.33	71.06%
10.5.2150.2210.927.1100	LIFE INSURANCE	$8,486.00	$593.40	$1,780.20	$6,705.80	$296.70	$6,409.10	75.53%
10.5.2150.2220.927.1100	MEDICAL INSURANCE	$451,072.52	$47,273.64	$136,740.08	$314,332.44	$23,636.82	$290,695.62	64.45%
10.5.2150.2230.927.1100	DENTAL INSURANCE	$37,055.79	$3,520.44	$10,461.74	$26,594.05	$1,760.22	$24,833.83	67.02%
10.5.2150.3399.927.1100	TRAVEL LOCAL MILEAGE	$0.00	$380.83	$817.97	($817.97)	$0.00	($817.97)	0.00%
10.5.1000.1000.928.1100	SALARIES, CERTIFIED STAFF	$0.00	$10,205.14	$33,058.14	($33,058.14)	$103,245.63	($136,303.77)	0.00%
10.5.1200.1000.928.1100	SALARIES, CERTIFIED STAFF	$2,582,345.33	$208,446.24	$635,384.06	$1,946,961.27	$1,787,607.78	$159,353.49	6.17%
10.5.1400.1000.928.6220	SALARIES, CERTIFIED STAFF	$49,837.50	$4,983.76	$14,951.28	$34,886.22	$34,886.22	$0.00	0.00%
10.5.2150.1000.928.1100	SALARIES, CERTIFIED STAFF	$0.00	$7,620.42	$22,861.26	($22,861.26)	$68,583.68	($91,444.94)	0.00%
10.5.2570.1005.928.1100	STIPENDS-CERTIFIED	$0.00	$37.54	$168.93	($168.93)	$281.61	($450.54)	0.00%
10.5.1000.2110.928.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$127.57	$413.21	($413.21)	$76.50	($489.71)	0.00%
10.5.1200.2110.928.1100	TEACHER'S RETIREMENT (TRS)	$39,167.47	$2,604.87	$7,941.41	$31,226.06	$1,292.87	$29,933.19	76.42%
10.5.1400.2110.928.6220	TEACHER'S RETIREMENT (TRS)	$747.56	$62.30	$186.90	$560.66	$31.15	$529.51	70.83%
10.5.2150.2110.928.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$95.26	$285.78	($285.78)	$47.63	($333.41)	0.00%
10.5.2570.2110.928.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.24	$0.96	($0.96)	$0.00	($0.96)	0.00%
10.5.1200.2120.928.1100	MUNICIPAL RETIREMENT	$0.00	$1.42	$1.99	($1.99)	$0.00	($1.99)	0.00%
10.5.1200.2130.928.1100	FICA	$0.00	$532.66	$1,591.72	($1,591.72)	$264.37	($1,856.09)	0.00%
10.5.1000.2140.928.1100	MEDICARE	$0.00	$139.67	$454.43	($454.43)	$84.59	($539.02)	0.00%
10.5.1200.2140.928.1100	MEDICARE	$37,444.01	$2,884.65	$8,799.79	$28,644.22	$1,430.77	$27,213.45	72.68%
10.5.1400.2140.928.6220	MEDICARE	$722.64	$64.06	$192.18	$530.46	$32.03	$498.43	68.97%
10.5.2150.2140.928.1100	MEDICARE	$0.00	$101.08	$304.36	($304.36)	$50.54	($354.90)	0.00%
10.5.2570.2140.928.1100	MEDICARE	$0.00	$0.52	$2.37	($2.37)	$0.26	($2.63)	0.00%
10.5.1000.2210.928.1100	LIFE INSURANCE	$0.00	$27.60	$82.80	($82.80)	$13.80	($96.60)	0.00%
10.5.1200.2210.928.1100	LIFE INSURANCE	$7,382.00	$483.00	$1,469.70	$5,912.30	$241.50	$5,670.80	76.82%
10.5.1400.2210.928.6220	LIFE INSURANCE	$138.00	$13.80	$41.40	$96.60	$6.90	$89.70	65.00%
10.5.2150.2210.928.1100	LIFE INSURANCE	$0.00	$13.80	$41.40	($41.40)	$6.90	($48.30)	0.00%
10.5.1000.2220.928.1100	MEDICAL INSURANCE	$0.00	$1,297.20	$3,891.60	($3,891.60)	$648.60	($4,540.20)	0.00%
10.5.1200.2220.928.1100	MEDICAL INSURANCE	$342,438.22	$28,805.52	$86,750.98	$255,687.24	$14,402.76	$241,284.48	70.46%
10.5.1400.2220.928.6220	MEDICAL INSURANCE	$22,938.71	$2,069.96	$6,209.88	$16,728.83	$1,034.98	$15,693.85	68.42%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2022 To Date: 11/30/2022

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2150.2220.928.1100	MEDICAL INSURANCE	$0.00	$1,340.92	$4,022.76	($4,022.76)	$670.46	($4,693.22)	0.00%
10.5.1000.2230.928.1100	DENTAL INSURANCE	$0.00	$93.04	$279.12	($279.12)	$46.52	($325.64)	0.00%
10.5.1200.2230.928.1100	DENTAL INSURANCE	$22,048.86	$2,087.74	$6,253.41	$15,795.45	$1,043.87	$14,751.58	66.90%
10.5.1400.2230.928.6220	DENTAL INSURANCE	$1,451.38	$140.92	$422.76	$1,028.62	$70.46	$958.16	66.02%
10.5.2150.2230.928.1100	DENTAL INSURANCE	$0.00	$99.58	$298.74	($298.74)	$49.79	($348.53)	0.00%
10.5.1200.3399.928.1020	TRAVEL LOCAL MILEAGE	$0.00	$70.00	$97.38	($97.38)	$0.00	($97.38)	0.00%
10.5.1200.3399.928.1100	TRAVEL LOCAL MILEAGE	$0.00	$433.44	$1,168.47	($1,168.47)	$0.00	($1,168.47)	0.00%
10.5.1200.3399.928.1120	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$49.95	($49.95)	$0.00	($49.95)	0.00%
10.5.2630.1100.929.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$6,437.50	$28,968.75	($28,968.75)	$48,281.25	($77,250.00)	0.00%
10.5.2630.2120.929.1100	MUNICIPAL RETIREMENT	$0.00	$144.84	$651.78	($651.78)	$72.42	($724.20)	0.00%
10.5.2630.2130.929.1100	FICA	$0.00	$383.32	$1,748.64	($1,748.64)	$191.66	($1,940.30)	0.00%
10.5.2630.2140.929.1100	MEDICARE	$0.00	$89.64	$408.93	($408.93)	$44.82	($453.75)	0.00%
10.5.2630.2210.929.1100	LIFE INSURANCE	$0.00	$13.80	$41.40	($41.40)	$6.90	($48.30)	0.00%
10.5.2630.2220.929.1100	MEDICAL INSURANCE	$0.00	$2,552.92	$7,658.76	($7,658.76)	$1,276.46	($8,935.22)	0.00%
10.5.2630.2230.929.1100	DENTAL INSURANCE	$0.00	$140.92	$422.76	($422.76)	$70.46	($493.22)	0.00%
10.5.1400.1100.930.6220	SALARIES, NON CERTIFIED STAFF	$85,000.00	$6,875.00	$30,937.50	$54,062.50	$51,562.50	$2,500.00	2.94%
10.5.1400.2120.930.6220	MUNICIPAL RETIREMENT	$1,912.50	$154.68	$696.06	$1,216.44	$77.34	$1,139.10	59.56%
10.5.1400.2130.930.6220	FICA	$5,270.00	$414.62	$1,883.25	$3,386.75	$207.31	$3,179.44	60.33%
10.5.1400.2140.930.6220	MEDICARE	$1,232.50	$96.96	$440.40	$792.10	$48.48	$743.62	60.33%
10.5.1400.2210.930.6220	LIFE INSURANCE	$138.00	$4.60	$13.80	$124.20	$2.30	$121.90	88.33%
10.5.1400.2220.930.6220	MEDICAL INSURANCE	$7,187.03	$648.60	$1,945.80	$5,241.23	$324.30	$4,916.93	68.41%
10.5.1400.2230.930.6220	DENTAL INSURANCE	$479.11	$46.52	$139.56	$339.55	$23.26	$316.29	66.02%
10.5.1400.3399.930.6220	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$47.82	($47.82)	$0.00	($47.82)	0.00%
10.5.1400.1100.931.6100	SALARIES, NON CERTIFIED STAFF	$147,914.53	$5,278.76	$23,754.42	$124,160.11	$39,590.58	$84,569.53	57.17%
10.5.1400.1100.931.6110	SALARIES, NON CERTIFIED STAFF	$0.00	$3,988.96	$17,945.24	($17,945.24)	$29,917.13	($47,862.37)	0.00%
10.5.1400.2120.931.6100	MUNICIPAL RETIREMENT	$3,328.08	$118.78	$534.51	$2,793.57	$59.39	$2,734.18	82.15%
10.5.1400.2120.931.6110	MUNICIPAL RETIREMENT	$0.00	$89.76	$403.80	($403.80)	$44.88	($448.68)	0.00%
10.5.1400.2130.931.6100	FICA	$9,170.70	$315.64	$1,437.84	$7,732.86	$157.82	$7,575.04	82.60%
10.5.1400.2130.931.6110	FICA	$0.00	$209.90	$1,000.36	($1,000.36)	$104.95	($1,105.31)	0.00%
10.5.1400.2140.931.6100	MEDICARE	$2,144.76	$73.82	$336.27	$1,808.49	$36.91	$1,771.58	82.60%
10.5.1400.2140.931.6110	MEDICARE	$0.00	$49.08	$233.93	($233.93)	$24.54	($258.47)	0.00%
10.5.1400.2210.931.6100	LIFE INSURANCE	$414.00	$4.60	$13.80	$400.20	$2.30	$397.90	96.11%
10.5.1400.2210.931.6110	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.1400.2220.931.6100	MEDICAL INSURANCE	$21,561.10	$648.60	$1,945.80	$19,615.30	$324.30	$19,291.00	89.47%
10.5.1400.2220.931.6110	MEDICAL INSURANCE	$0.00	$2,069.96	$6,209.88	($6,209.88)	$1,034.98	($7,244.86)	0.00%
10.5.1400.2230.931.6100	DENTAL INSURANCE	$1,437.32	$46.52	$139.56	$1,297.76	$23.26	$1,274.50	88.67%
10.5.1400.2230.931.6110	DENTAL INSURANCE	$0.00	$140.92	$422.76	($422.76)	$70.46	($493.22)	0.00%
10.5.1400.3399.931.6110	TRAVEL LOCAL MILEAGE	$0.00	$56.88	$118.88	($118.88)	$0.00	($118.88)	0.00%
10.5.2550.1100.932.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$4,194.16	$18,873.72	($18,873.72)	$31,456.21	($50,329.93)	0.00%
10.5.2570.1100.932.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$37.50	($37.50)	$0.00	($37.50)	0.00%
10.5.2550.2120.932.1100	MUNICIPAL RETIREMENT	$0.00	$94.36	$424.62	($424.62)	$47.18	($471.80)	0.00%
10.5.2550.2130.932.1100	FICA	$0.00	$237.70	$1,103.16	($1,103.16)	$118.85	($1,222.01)	0.00%
10.5.2570.2130.932.1100	FICA	$0.00	$0.00	$2.32	($2.32)	$0.00	($2.32)	0.00%
10.5.2550.2140.932.1100	MEDICARE	$0.00	$55.58	$257.97	($257.97)	$27.79	($285.76)	0.00%
10.5.2570.2140.932.1100	MEDICARE	$0.00	$0.00	$0.54	($0.54)	$0.00	($0.54)	0.00%
10.5.2550.2210.932.1100	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.2550.2220.932.1100	MEDICAL INSURANCE	$0.00	$2,552.92	$7,658.76	($7,658.76)	$1,276.46	($8,935.22)	0.00%
10.5.2550.2230.932.1100	DENTAL INSURANCE	$0.00	$176.14	$528.42	($528.42)	$88.07	($616.49)	0.00%
10.5.1400.1100.933.6220	SALARIES, NON CERTIFIED STAFF	$40,161.81	$0.00	$0.00	$40,161.81	$0.00	$40,161.81	100.00%
10.5.1400.2120.933.6220	MUNICIPAL RETIREMENT	$1,297.04	$0.00	$0.00	$1,297.04	$0.00	$1,297.04	100.00%

Monthly Expenditures

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2130.933.6220	FICA	$2,419.73	$0.00	$0.00	$2,419.73	$0.00	$2,419.73	100.00%
10.5.1400.2140.933.6220	MEDICARE	$565.91	$0.00	$0.00	$565.91	$0.00	$565.91	100.00%
10.5.1400.2210.933.6220	LIFE INSURANCE	$276.00	$0.00	$0.00	$276.00	$0.00	$276.00	100.00%
10.5.1400.1100.934.6100	SALARIES, NON CERTIFIED STAFF	$0.00	$2,908.64	$13,088.88	($13,088.88)	$21,814.73	($34,903.61)	0.00%
10.5.1400.1100.934.6220	SALARIES, NON CERTIFIED STAFF	$0.00	$3,143.34	$14,145.00	($14,145.00)	$23,575.22	($37,720.22)	0.00%
10.5.1400.2120.934.6100	MUNICIPAL RETIREMENT	$0.00	$65.44	$294.48	($294.48)	$32.72	($327.20)	0.00%
10.5.1400.2120.934.6220	MUNICIPAL RETIREMENT	$0.00	$70.72	$318.24	($318.24)	$35.36	($353.60)	0.00%
10.5.1400.2130.934.6100	FICA	$0.00	$175.04	$795.63	($795.63)	$87.52	($883.15)	0.00%
10.5.1400.2130.934.6220	FICA	$0.00	$194.90	$877.04	($877.04)	$97.45	($974.49)	0.00%
10.5.1400.2140.934.6100	MEDICARE	$0.00	$40.94	$186.09	($186.09)	$20.47	($206.56)	0.00%
10.5.1400.2140.934.6220	MEDICARE	$0.00	$45.58	$205.11	($205.11)	$22.79	($227.90)	0.00%
10.5.1400.2210.934.6100	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.1400.2210.934.6220	LIFE INSURANCE	$0.00	$4.60	$13.80	($13.80)	$2.30	($16.10)	0.00%
10.5.1400.2220.934.6100	MEDICAL INSURANCE	$0.00	$2,552.92	$7,658.76	($7,658.76)	$1,276.46	($8,935.22)	0.00%
10.5.1400.2230.934.6100	DENTAL INSURANCE	$0.00	$176.14	$528.42	($528.42)	$88.07	($616.49)	0.00%
10.5.1400.3399.934.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$4.32	($4.32)	$0.00	($4.32)	0.00%
10.5.1400.3399.934.6100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$9.18	($9.18)	$0.00	($9.18)	0.00%
10.5.1400.3399.934.6220	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$35.00	($35.00)	$0.00	($35.00)	0.00%
10.5.1400.1100.935.6220	SALARIES, NON CERTIFIED STAFF	$0.00	$1,224.00	$9,040.00	($9,040.00)	$644.00	($9,684.00)	0.00%
10.5.1400.2120.935.6220	MUNICIPAL RETIREMENT	$0.00	$0.00	$19.26	($19.26)	$0.00	($19.26)	0.00%
10.5.1400.2130.935.6220	FICA	$0.00	$75.89	$560.47	($560.47)	$39.93	($600.40)	0.00%
10.5.1400.2140.935.6220	MEDICARE	$0.00	$17.75	$131.07	($131.07)	$9.34	($140.41)	0.00%
	FUND: EDUCATION - 10	$28,540,064.07	$2,242,328.57	$8,418,715.88	$20,121,348.19	$13,884,639.80	$6,236,708.39	21.85%
20.5.0000.0000.000.4998	UNDESIGNATED	$0.00	$0.00	$2,691.67	($2,691.67)	$0.00	($2,691.67)	0.00%
20.5.2540.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$3,859.25	($3,859.25)	$0.00	($3,859.25)	0.00%
20.5.2320.3194.901.1100	ARCHITECT FEES	$0.00	$0.00	$540.00	($540.00)	$0.00	($540.00)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	$0.00	$0.00	$7,090.92	($7,090.92)	$0.00	($7,090.92)	0.00%
99.5.1400.4100.259.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$277.68	($277.68)	$0.00	($277.68)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	$0.00	$0.00	$277.68	($277.68)	$0.00	($277.68)	0.00%
	Grand Total:	$28,540,064.07	$2,242,328.57	$8,426,084.48	$20,113,979.59	$13,884,639.80	$6,229,339.79	21.83%

End of Report

LYONS TOWNSHIP HIGH SCHOOL
BRIAN P. WATERMAN, SUPERINTENDENT

bwaterman@lths.net
708-579-6451

North Campus
100 S. Brainard Ave.
LaGrange, IL 60525

South Campus
4900 S. Willow Springs Rd.
Western Springs, IL 60558

December 19, 2022

Llewellyn Davies
4705 Peridia Boulevard E
Bradenton, FL 34203

Dear Llewellyn Davies:

On December 19, 2022, the Lyons Township High School District 204 Board of Education approved the $250,000 donation, sent by you on behalf of the estate of Marilynn C. Pavlik.

On behalf of the Lyons Township High School District 204 Board of Education and school community, I want to express my sincere appreciation to you, and to Ms. Pavlik posthumously, for the generous contribution made in her memory. As a former Spanish Teacher and Assistant Division Chair, Ms. Pavlik undoubtedly impacted thousands of students in a positive way during her career, and we are excited that her memory will continue through this contribution.

Marilyn's financial support, through this gift, is invaluable to us and, more importantly, to the students of Lyons Township High School District 204.

We deeply appreciate Ms. Pavlik's generosity and kindness.

Brian Waterman, Superintendent
Lyons Township High School District 204

Business Office Memorandum

Lyons Township High School District 204

To: Board of Education

From: Kathryn Moran, Purchasing and Accounting Manager

Date: December 13, 2022

Subject: Disposal of Surplus Equipment

RECOMMENDED MOTION:

… that the Board of Education approve the disposal of the following surplus property:

The disposal list below includes a pickup truck and old, unusable equipment from North and South Campus classrooms.

DESCRIPTION	QUANTITY	MANUFACTURER	MODEL	LOCATION	LTHS TAG
Radio Stacks	1	Unknown	AV-1 Ver	D123	5751
Radio Stacks	1	Unknown	AV-1 Ver	D124	5752
Radio Stacks	1	Unknown	AV-1 Ver	D125	5753
Radio Stacks	1	Unknown	AV-1 Ver	D126	5754
Radio Stacks	1	Unknown	AV-1 Ver	D127	5755
Radio Stacks	1	Unknown	AV-1 Ver	D128	5872
Radio Stacks	1	Unknown	AV-1 Ver	D129	5873
Treadmill	1	Startrac		H106	8835
Gas Range	1	Whirlpool		127	7404
Gas Range	1	Whirlpool		127	7405
Gas Range	1	Whirlpool		127	7406
Electric Range	1	Whirlpool		127	7547
Electric Range	1	Maytag		127	7776
Electric Range	1	Whirlpool		129	7436
Electric Range	1	GE		129	7318
Gas Range	1	Maytag		129	7319
Pick up Truck	1	Chevy	2500		

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204

OVERNIGHT TRAVEL REQUEST

All requests for student travel that include overnight lodging must be submitted for approval to the Superintendent using this form. Please complete your Travel Request with the assistance of your Division Chair or the Director of Student Activities. Your request requires the signatures of all administrative staff members listed below. All requests must be submitted to the Superintendent's office no later than **one month prior** to the next scheduled Board Meeting, unless travel is for unforeseen advancement in a state competition. All District policies and regulations governing student behavior remain in full effect for the duration of the overnight trip, and sponsors and chaperones are expected to fully enforce all applicable rules.

1. Group submitting request: **Tabulae / Yearbook**
2. Sponsor's name(s) submitting request: **Joseph Maffey**
3. Destination(s) of trip: **JEA/NSPA Journalism Convention (San Francisco, CA)**
4. Number of students participating: **20**
5. Dates of requested travel: **April 20 - April 23, 2023**
6. Is this an IHSA or ILMEA event? Yes ☐ No ☑
7. Will students miss more than one school day? Yes ☐ No ☑ If Yes, how many days? _____

Overnight Travel Request Funding Summary			
Funding from LTHS adopted budget	$ 7,000.00		
Additional School Board funding request	$ 0.00		
Total cost to LTHS		$ 7,000.00	
Club Fundraising/Participant funding		$ 13,730.00	
TOTAL COST OF OVERNIGHT TRAVEL			$ 20,730.00

APPROVALS

Yes ☒ No ☐ Division Chair or Activities Director — Date: 15-Nov-2022

Yes ☑ No ☐ Associate Principal — Date: 11/17/22

Yes ☒ No ☐ Principal — Date: 11/17/22

Yes ☒ No ☐ Director of Business Services — Date: 11/21/22

Yes ☒ No ☐ Superintendent — Date: 11/20/22

For Office Use Only:
Please send completed copies to all individuals listed on this page, the Business Office, and the person requesting the trip.

COST DETAIL

If you are seeking LTHS Board of Education funding, please indicate which level by checking one of the boxes below.

☐ **Funding Level I:** In-State sanctioned competitions or National competitions subsequent to advancement at the state level
The Board of Education will fund lodging, transportation, registration, and meals.
*All chaperone costs will be covered, including meals (with itemized receipts).

☑ **Funding Level II:** Invitational competition
The Board of Education will fund lodging and registration.
*All chaperone costs will be covered, including meals (with itemized receipts).

☐ **Funding Level III:** All other overnight trips
The Board of Education will not fund any expenses, including chaperone costs. All costs must be funded by the group and/or paid for by the travelers.

Cost to LTHS						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level I						**$ 0.00**
Level II	$ 2,730.00	$ 6,000.00				**$ 8,730.00**
Cost to School Group and/or Participants/Family						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level II			$ 10,000.00	$ 2,000.00	$ 0.00	**$ 12,000.00**
Level III						**$ 0.00**

Total Cost of Level II trip	**$ 20,730.00**

Individual Cost per Traveler						
Traveler	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Student	$ 130.00	$ 300.00	$ 450.00	$ 100.00	$ 0.00	**$ 980.00**
Chaperone	$ 130.00	$ 900.00	$ 450.00	$ 100.00	$ 0.00	**$ 1,580.00**
Per student total cost, per travel agent (Level III only)						

Overnight Travel Request Funding Summary			
Board account number(s)	10E000 1130 3318 00 065000		
Student Activity account number(s)	98L0009314		
Funding from LTHS adopted budget	**$ 7,000.00**		
Additional School Board funding request	**$ 0.00**		
Total cost to LTHS		**$ 7,000.00**	
Student Activity Account funding	**$ 7,730.00**		
Participant funding	**$ 6,000.00**		
Club Fundraising/Participant funding		**$ 13,730.00**	
TOTAL COST OF OVERNIGHT TRAVEL			**$ 20,730.00**

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List the adult chaperones:

Joseph Maffey

Jessica Roessler

If you plan to use funds from Student Activity Accounts, how will these funds be used?

These funds will be used to cover expenses (e.g. registration, competition fee, lodging, etc.) that exceed the approved amount for journalism student travel in the 2022-2023 SY. Tabulae will contribute money toward airfare for each attendee which is provided from senior ad sales proceeds.

Has your group or any partnering parent organization completed any fundraising for this trip? Yes.

If yes, please explain: Tabulae sells senior ads in order to assist students with transportation to national conventions.

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: Journalism: Yearbook production students will participate in national writing, design, and/or contests, which will give them the opportunity to compare their work against student work from across the country. Also, students will attend seminars led by professional journalism staffs who produce award-winning publications. Exposure to professionals and award-winning student journalists will help students recognize the strengths and areas for improvement in Tabulae. Students will review best practices in the field of yearbook production and predict trends and innovation in yearbook design. Convention attendees consistently apply for and become editorial leaders on the yearbook staff.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:

The trip is both a competition and an educational opportunity. Each student competes in a "write-off" contest designed by the Board of the Journalism Education Association. The winners of those contests represent the standard bearers of high school staff publications throughout the nation. The seminars that students attend during the convention present an educational opportunity unlike any other available to high school journalism students.

3. Has LT sent students on this trip before? Is it an annual trip? Please provide any history or background regarding this particular trip: The BOE and LTHS administration generously support the trip to the national Journalism Education Association convention annually. Yearbook staffers have attended the spring convention consistently since 2001, except for 2020-2022 a result of the conventions being canceled because of the pandemic.

4. How were students selected for this trip and how will their experience benefit the school?
Junior staffers who are considering leadership positions in the upcoming school year are invited to attend the convention. They are expected to collect a portfolio of ideas during the conference that they are asked to present during the interviews for editorial positions. The editors-in-chief (followed by other senior editors) are considered for the trip as they represent the most experienced staffers and are more likely to do well in the "write-off" competitions.

5. What grade are the student participants currently in? 11th & 12th

6. Describe the itinerary. If it is easier to attach an itinerary, please do so. Please also attach any forms, publicity materials, or other resources explaining the trip:
The convention brochure is not yet available on their website. A similar convention schedule can be found for the annual fall convention at http://fall.journalismconvention.org.

7. Has a travel agent or tour company been used? Yes ☐ No ☑
If Yes, attach all contact information and proof of insurance coverage provided by the company.

8. Please submit a comprehensive list of all students who will participate.

List of attendees (as of Nov 12, 2022).

Natalie Aubert (510228)
Bella Lucina (510390)
Calleigh McPartlin (510412)
Ava Armstrong (511473)
Emily Bruebach (511496)
Greta Burtner (511335)
Carolina Deuter (511542)
Evelyn Franz (511571)
Lauren Gruca (511362)
Peyton Israel (511377)
Greta Kulat (511384)
Kayla Lovelace (511392)
Kelly Makovic (511393)
Sydney Matysik (511395)
Riley McCarthy (511825)
Josie Menna (511673)
Hallie Olenec (510912)
Ella Seger (511744)
Peter Smith (511897)
Molly Zagroba (511454)

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204

OVERNIGHT TRAVEL REQUEST

All requests for student travel that include overnight lodging must be submitted for approval to the Superintendent using this form. Please complete your Travel Request with the assistance of your Division Chair or the Director of Student Activities. Your request requires the signatures of all administrative staff members listed below. All requests must be submitted to the Superintendent's office no later than **one month prior** to the next scheduled Board Meeting, unless travel is for unforeseen advancement in a state competition. All District policies and regulations governing student behavior remain in full effect for the duration of the overnight trip, and sponsors and chaperones are expected to fully enforce all applicable rules.

1. Group submitting request: **Business Professionals of America**
2. Sponsor's name(s) submitting request: **Jennifer Walker & Krista Wilcox**
3. Destination(s) of trip: **BPA National Leadership Conference (Anaheim, CA)**
4. Number of students participating: **10**
5. Dates of requested travel: **April 25 - 30, 2023**
6. Is this an IHSA or ILMEA event? Yes ☐ No ☑
7. Will students miss more than one school day? Yes ☑ No ☐ If Yes, how many days? 3

Overnight Travel Request Funding Summary			
Funding from LTHS adopted budget	$ 18,539.00		
Additional School Board funding request	$ 600.00		
Total cost to LTHS		$ 19,139.00	
Club Fundraising/Participant funding		$ 1,800.00	
TOTAL COST OF OVERNIGHT TRAVEL			$ 20,939.00

APPROVALS

Yes ☒ No ☐ Division Chair or Activities Director — Date: 6 December 2022

Yes ☒ No ☐ Associate Principal — Date: 12/7/22

Yes ☒ No ☐ Principal — Date: 12/12/22

Yes ☒ No ☐ Director of Business Services — Date: 12/13/22

Yes ☒ No ☐ Superintendent — Date: 12/13/22

For Office Use Only:

Please send completed copies to all individuals listed on this page, the Business Office, and the person requesting the trip.

COST DETAIL

If you are seeking LTHS Board of Education funding, please indicate which level by checking one of the boxes below.

☑ **Funding Level I:** In-State sanctioned competitions or National competitions subsequent to advancement at the state level
The Board of Education will fund lodging, transportation, registration, and meals.
*All chaperone costs will be covered, including meals (with itemized receipts).

☐ **Funding Level II:** Invitational competition
The Board of Education will fund lodging and registration.
*All chaperone costs will be covered, including meals (with itemized receipts).

☐ **Funding Level III:** All other overnight trips
The Board of Education will not fund any expenses, including chaperone costs. All costs must be funded by the group and/or paid for by the travelers.

Cost to LTHS						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level I	$ 1,500.00	$ 10,089.00	$ 5,400.00	$ 1,550.00	$ 2,400.	**$ 20,939.00**
Level II						**$ 0.00**
Cost to School Group and/or Participants/Family						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level II						**$ 0.00**
Level III						**$ 0.00**

Total Cost of Level II trip	**$ 0.00**

Individual Cost per Traveler						
Traveler	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Student						**$ 0.00**
Chaperone						**$ 0.00**
Per student total cost, per travel agent (Level III only)						

Overnight Travel Request Funding Summary			
Board account number(s)	10E000 1517 3318 00 540000		
Student Activity account number(s)	98L000 9078		
Funding from LTHS adopted budget	**$ 18,539.00**		
Additional School Board funding request	**$ 600.00**		
Total cost to LTHS		**$ 19,139.00**	
Student Activity Account funding	**$ 900.00**		
Participant funding	**$ 900.00**		
Club Fundraising/Participant funding		**$ 1,800.00**	
TOTAL COST OF OVERNIGHT TRAVEL			**$ 20,939.00**

List the adult chaperones:

Jennifer Walker

Krista Wilcox

If you plan to use funds from Student Activity Accounts, how will these funds be used?

Supplemental activities for members to do when they are not competing. BPA plans activities for all members to participate in and advisors will also plan group activities. This part of the experience will cost money.

Has your group or any partnering parent organization completed any fundraising for this trip? Not yet.

If yes, please explain: We are planning a second semester fundraiser.

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: Members attending this trip have performed well and will have moved from the regional, to state, to the national BPA competition. Each year, we have students advance in different events. This is a national competition, so students have an opportunity to compete against students from 30+ other states. It is practice for them both academically and socially. They must learn to prepare, present, speak clearly, and learn proper business etiquette.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:

This trip is both a competition and an educational opportunity. Members must study and become proficient at various aspects of business and earn their place at nationals. They can attend an opening session, state meetings, and workshops.

3. Has LT sent students on this trip before? Is it an annual trip? Please provide any history or background regarding this particular trip: Yes, LT has been fortunate and has qualified members every year for quite some time.

4. How were students selected for this trip and how will their experience benefit the school?
Members will have placed in the top two or three in their individual or group competitions at the state BPA competition. They will prepare to compete with students from all over the country in their event. BPA prepares members to learn about various aspects of business. By competing in different events members gain experience in different related fields of business and helps them improve their presentation skills as well as build their self-confidence.

5. What grade are the student participants currently in? 9-12

6. Describe the itinerary. If it is easier to attach an itinerary, please do so. Please also attach any forms, publicity materials, or other resources explaining the trip:
The schedule has not yet been posted, just the dates. Based on previous years, however, our schedule will likely look something like this:

- April 25: Travel to Anaheim, CA
- April 25 - 29: National Leadership Conference & competitive events
- April 30: Return home

7. Has a travel agent or tour company been used? Yes ☐ No ☑
If Yes, attach all contact information and proof of insurance coverage provided by the company.

8. Please submit a comprehensive list of all students who will participate.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204

OVERNIGHT TRAVEL REQUEST

All requests for student travel that include overnight lodging must be submitted for approval to the Superintendent using this form. Please complete your Travel Request with the assistance of your Division Chair or the Director of Student Activities. Your request requires the signatures of all administrative staff members listed below. All requests must be submitted to the Superintendent's office no later than **one month prior** to the next scheduled Board Meeting, unless travel is for unforeseen advancement in a state competition. All District policies and regulations governing student behavior remain in full effect for the duration of the overnight trip, and sponsors and chaperones are expected to fully enforce all applicable rules.

1. Group submitting request: **Snowball**
2. Sponsor's name(s) submitting request: **Angela Patel**
3. Destination(s) of trip: **CGTI Mid-Year Conference (Illinois State University, Normal)**
4. Number of students participating: **9**
5. Dates of requested travel: **January 14-15, 2023**
6. Is this an IHSA or ILMEA event? Yes ☐ No ☑
7. Will students miss more than one school day? Yes ☐ No ☑ If Yes, how many days? _____

Overnight Travel Request Funding Summary			
Funding from LTHS adopted budget	$ 200.00		
Additional School Board funding request	$ 0.00		
Total cost to LTHS		$ 200.00	
Club Fundraising/Participant funding		$ 1,350.00	
TOTAL COST OF OVERNIGHT TRAVEL			$ 1,550.00

APPROVALS

Yes ☒ No ☐ Division Chair or Activities Director — Date: 6 December 2022

Yes ☒ No ☐ Associate Principal — Date: 12/7/22

Yes ☒ No ☐ Principal — Date: 12/12/22

Yes ☒ No ☐ Director of Business Services — Date: 12/13/22

Yes ☒ No ☐ Superintendent — Date: 12/13/22

For Office Use Only:
Please send completed copies to all individuals listed on this page, the Business Office, and the person requesting the trip.

COST DETAIL

If you are seeking LTHS Board of Education funding, please indicate which level by checking one of the boxes below.

☐ **Funding Level I:** In-State sanctioned competitions or National competitions subsequent to advancement at the state level
The Board of Education will fund lodging, transportation, registration, and meals.
*All chaperone costs will be covered, including meals (with itemized receipts).

☐ **Funding Level II:** Invitational competition
The Board of Education will fund lodging and registration.
*All chaperone costs will be covered, including meals (with itemized receipts).

☑ **Funding Level III:** All other overnight trips
The Board of Education will not fund any expenses, including chaperone costs. All costs must be funded by the group and/or paid for by the travelers.

Cost to LTHS						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level I						**$ 0.00**
Level II						**$ 0.00**
Cost to School Group and/or Participants/Family						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level II						**$ 0.00**
Level III	$ 1,350.00	$ 0.00	$ 200.00	$ 0.00	$ 0.00	**$ 1,550.00**

Total Cost of Level II trip	**$ 0.00**

Individual Cost per Traveler						
Traveler	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Student						**$ 0.00**
Chaperone						**$ 0.00**
Per student total cost, per travel agent (Level III only)						

Overnight Travel Request Funding Summary			
Board account number(s)	40E000 2550 3255 00 540000		
Student Activity account number(s)	98L000 9276		
Funding from LTHS adopted budget	**$ 200.00**		
Additional School Board funding request	**$ 0.00**		
Total cost to LTHS		**$ 200.00**	
Student Activity Account funding	**$ 625.00**		
Participant funding	**$ 725.00**		
Club Fundraising/Participant funding		**$ 1,350.00**	
TOTAL COST OF OVERNIGHT TRAVEL			**$ 1,550.00**

List the adult chaperones:
Angela Patel

If you plan to use funds from Student Activity Accounts, how will these funds be used?
Registration and lodging fees for students.

Has your group or any partnering parent organization completed any fundraising for this trip? Yes
If yes, please explain: Cebrin Goodman Foundation grant

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: The Cebrin Goodman Teen Institute (CGTI) Mid-Year Conference allows us to reconnect with youth and adults six months after the summer conference, and is also a great introduction to CGTI programming for new attendees. Participants range from 6th to 12th grade and attend each year to advance their leadership skills and prevention education while working together to create, adapt, or update plans to better their communities. Adult mentors can attend with students to provide support, structure, and guidance during the conference and throughout the remainder of the school year.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:
educational and networking opportunity for Snowball leaders throughout the state.

3. Has LT sent students on this trip before? Is it an annual trip? Please provide any history or background regarding this particular trip: Yes, we have gone twice, and I would like to make this an annual event for our junior staff and theatre kids.

4. How were students selected for this trip and how will their experience benefit the school?
Junior leaders were afforded the opportunity to join us on this trip to enhance their leadership skills, network with other snowball leaders throughout the state, and build connections with each other. The school and Snowball program will benefit from their new ideas and increased confidence in their leadership skills.

5. What grade are the student participants currently in? 11th grade

6. Describe the itinerary. If it is easier to attach an itinerary, please do so. Please also attach any forms, publicity materials, or other resources explaining the trip:
We will be at the conference in large group sessions with speakers and then in small groups. (Please see last year's agenda for a rough idea of the weekend schedule.)

7. Has a travel agent or tour company been used? Yes ☐ No ☑
If Yes, attach all contact information and proof of insurance coverage provided by the company.

8. Please submit a comprehensive list of all students who will participate.

MID-YEAR 2022 SCHEDU

February 25th

FRIDAY, ~~JANUARY 14~~

6:00 - 6:30 PM	Participant Registra
6:45 - 7:15 PM	Welcome
7:30 - 8:45 PM	Discussion Group &
9:00 - 10:00 PM	General Session
10:15 - 10:30 PM	Nightly Meeting
10:30 PM	Dismissal to Rooms
10:45 PM	Room Checks

MID-YEAR 2022 SCHEDU

SATURDAY, ~~JANUARY 15~~ February 26th

8:00 - 8:30 AM	Breakfast
8:45 - 10:15 AM	Action Team Meeting
10:30 - 11:30 AM	Breakout Workshops:
11:30 AM - 12:30 PM	Lunch
12:45 - 1:45 PM	Breakout Workshops:
2:00 - 3:30 PM	Discussion Group & M
3:45 - 4:45 PM	General Session
4:45 - 5:30 PM	Break
5:30 - 6:30 PM	Dinner (Family Style)
6:30 - 7:30 PM	Action Team Meeting
7:45 - 10:00 PM	Dance & Free Time
10:15 - 10:30 PM	Nightly Meeting
10:30 PM	Dismissal to Rooms
10:45 PM	Room Checks

MID-YEAR 2022 SCHEDU

February 27th

SUNDAY, ~~JANUARY 16~~

8:00 - 8:30 AM	Breakfast
8:45 - 9:30 AM	Action Team Mee
9:45 - 10:45 AM	Discussion Grour
11:00 - 11:30 AM	Closing Ceremon
11:30 AM	Check Out & Dep

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
OVERNIGHT TRAVEL REQUEST

All requests for student travel that include overnight lodging must be submitted for approval to the Superintendent using this form. Please complete your Travel Request with the assistance of your Division Chair or the Director of Student Activities. Your request requires the signatures of all administrative staff members listed below. All requests must be submitted to the Superintendent's office no later than **one month prior** to the next scheduled Board Meeting, unless travel is for unforeseen advancement in a state competition. All District policies and regulations governing student behavior remain in full effect for the duration of the overnight trip, and sponsors and chaperones are expected to fully enforce all applicable rules.

1. Group submitting request: **WLTL Radio Management**
2. Sponsor's name(s) submitting request: **C. Thomas**
3. Destination(s) of trip: **New York, NY**
4. Number of students participating: **6**
5. Dates of requested travel: **2/23/23 to 2/26/23**
6. Is this an IHSA or ILMEA event? Yes ☐ No ☑
7. Will students miss more than one school day? Yes ☐ No ☑ If Yes, how many days? _____

Overnight Travel Request Funding Summary			
Funding from LTHS adopted budget	$ 4,522.00		
Additional School Board funding request	$ 0.00		
Total cost to LTHS		$ 4,522.00	
Club Fundraising/Participant funding		$ 2,655.00	
TOTAL COST OF OVERNIGHT TRAVEL			$ 7,177.00

APPROVALS

Yes ☑ No ☐ Karen Raino — Division Chair or Activities Director — Date 11·14·22 15-Nov-2022

Yes ☑ No ☐ Associate Principal — Date 11/15/22

Yes ☑ No ☐ Principal — Date 11/17/22

Yes ☑ No ☐ Director of Business Services — Date 11/21/22

Yes ☑ No ☐ Superintendent — Date 11/21/22

For Office Use Only:
Please send completed copies to all individuals listed on this page, the Business Office, and the person requesting the trip.

IBS International Conference Itinerary
February 23-26, 2023

Thursday, February 23

Early Afternoon: Leave LTHS for flight from Chicago to New York City
Travel to hotel and check-in

Friday, February 24

7:00am: Today Show (weather dependent)
8:00am: Breakfast (meet in lobby)
9:00am: Breakout sessions begin
6:30pm.: Dinner as a group/Sightseeing
Midnight: Curfew and Room Check

Saturday, February 25

8:00am: Breakfast (meet in lobby)
9:00 a.m.: Breakout Sessions begin
6:45pm: Dinner and Evening Activity as a group
Midnight: Curfew and Room Check

Sunday, February 26

9am: Breakfast (meet in lobby)
10am: Sightseeing as a group
4:00pm: Leave hotel for flight home.
Parents pick up students at airport

Convention Location

Sheraton Times Square
New York City, New York
212.736.5000

Chaperones:
Chris Thomas
Cell phone: 708-227-7023

Dennis Strecker
Cell phone: 708-612-4093

Flight Information

2-23-26 Departing:
Chicago-Midway @ TBD
Arriving:
New York-LaGuardia @ TBD

2-26-23 Departing:
New York-LaGuardia @ TBD
Arriving:
Chicago-Midway @ TBD

COST DETAIL

If you are seeking LTHS Board of Education funding, please indicate which level by checking one of the boxes below.

☐ **Funding Level I:** In-State sanctioned competitions or National competitions subsequent to advancement at the state level
The Board of Education will fund lodging, transportation, registration, and meals.
*All chaperone costs will be covered, including meals (with itemized receipts).

☑ **Funding Level II:** Invitational competition
The Board of Education will fund lodging and registration.
*All chaperone costs will be covered, including meals (with itemized receipts).

☐ **Funding Level III:** All other overnight trips
The Board of Education will not fund any expenses, including chaperone costs. All costs must be funded by the group and/or paid for by the travelers.

Cost to LTHS						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level I						**$ 0.00**
Level II	$ 640.00	$ 3,072.00				**$ 3,712.00**
Cost to School Group and/or Participants/Family						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level II			$ 2,970.00	$ 675.00		**$ 3,645.00**
Level III						**$ 0.00**

Total Cost of Level II trip	**$ 7,357.00**

Individual Cost per Traveler						
Traveler	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Student	$ 80.00	$ 768.00	$ 330.00	$ 75.00		**$ 1,253.00**
Chaperone	$ 80.00	$ 768.00	$ 330.00	$ 75.00		**$ 1,253.00**
Per student total cost, per travel agent (Level III only)						

Overnight Travel Request Funding Summary			
Board account number(s)	10E000 1130.3318.00.170100		
Student Activity account number(s)	9330		
Funding from LTHS adopted budget	**$ 4,522.00**		
Additional School Board funding request	**$ 0.00**		
Total cost to LTHS		**$ 4,522.00**	
Student Activity Account funding	**$ 675.00**		
Participant funding	**$ 1,980.00**		
Club Fundraising/Participant funding		**$ 2,655.00**	
TOTAL COST OF OVERNIGHT TRAVEL			**$ 7,177.00**

List the adult chaperones:

Chris Thomas

Dennis Strecker

Reta Strecker

If you plan to use funds from Student Activity Accounts, how will these funds be used?

Funds will be used to cover ground transportation and meals for students.

Has your group or any partnering parent organization completed any fundraising for this trip? ________

If yes, please explain: WLTL completes overall station fundraising each year at our Rock-A-Thon event and funds will be used from that for this trip.

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: Students will attend the 84th Annual Intercollegiate Broadcasting System Conference at the Sheraton Times Square in New York City. Here they will attend various sessions, workshops and panels to learn and exchange ideas about all things media. Students will also have the opportunity to attend tours to media outlets and will participate in the awards program on Friday night.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:

This trip encompasses both. Students will attend panels and workshops during the day on Friday and Saturday, and then will also attend the awards ceremony on Friday evening to find out how they did in the organizations national competition.

3. Has LT sent students on this trip before? Is it an annual trip? Please provide any history or background regarding this particular trip: Yes, WLTL has been sending students to this trip since 2008 annually with the exception of the years it was virtual for Covid.

4. How were students selected for this trip and how will their experience benefit the school?
Students must be enrolled in the WLTL Radio Management course. They must fill out an application and have no lower than a C in any of their courses at the end of first semester. They will come back from this conference ready to share ideas, implement strategies and make positive changes ASAP in class and at WLTL as a club.

5. What grade are the student participants currently in? Juniors and Seniors

6. Describe the itinerary. If it is easier to attach an itinerary, please do so. Please also attach any forms, publicity materials, or other resources explaining the trip:
Please see attached.

7. Has a travel agent or tour company been used? Yes ☐ No ☑
If Yes, attach all contact information and proof of insurance coverage provided by the company.

8. Please submit a comprehensive list of all students who will participate.