



**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 18, 2023 - 7:00 PM**

AGENDA

**PLEASE NOTE CLOSED SESSION WILL BEGIN AT 5:45PM and
OPEN SESSION WILL BEGIN AT 7:00PM**

I. OPENING & ROLL CALL

II. AGENDA APPROVAL/ORDER OF BUSINESS

4

III. CLOSED SESSION

The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1)

IV. PLEDGE OF ALLEGIANCE

V. PUBLIC HEARING ON 2023 PROPERTY TAX LEVY

5

VI. PUBLIC PARTICIPATION

VII. STUDENT REPRESENTATIVE TO THE BOARD OF EDUCATION REPORT

(Sophia Szymanski)

VIII. SUPERINTENDENT'S DISTRICT REPORT

- A. Quarter 2 Student and Staff Recognition
- B. Miscellaneous
- C. Monthly FOIA Report

IX. UNFINISHED BUSINESS

- A. Action
 - 1. Approval of the 2023 Tax Year Tax Levy

8

X. NEW BUSINESS

- A. Action
 - 1. Consideration of Approval of the FY23 Audited Financial Statements

23

2. Consideration of Approval of the FY24 Property Tax Relief Grant Application	126
3. Consideration of Approval of Voris Mechanical Change Order	128
4. Approval of Board of Education Reimbursement Expenses for 2023 Joint Annual Conference/Triple I	130

B. Information

1. Strategic Plan Goal 4 Update	133
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XI. CONSENT AGENDA

A. Payment of Bills and Financial Statements

1. Lyons Township High School - Approval is requested for payment of bills within various funds for November 2023	153
2. Lyons Township High School - The financial statement for month ending November 30, 2023	154
3. La Grange Area Department for Special Education (LADSE) - Approval is requested for payment of bills withing various funds and the financial statement for the month ending November 30, 2023	157

B. Human Resources

1. LTHS Certified and/or Classified Staff Employment Recommendations
2. LADSE Staff Employment Recommendations

C. Minutes

1. November 20, 2023 - Regular Action Meeting
2. December 4, 2023 - Committee of the Whole Meeting (Open and Closed sessions)
3. December 12, 2023 - Special Meeting (Open and Closed Sessions)

D. Overnight Student Travel

1. Theater Board - Illinois High School Theatre Festival, January 11-13, 2024 (M. Kuehl)	201
2. LTHS Chess Team - IHSA State Chess Series, Peoria Civic Center, Fenruary 9-11, 2024 (Z. Neeley)	205
3. LTHS Chess Team - US Chess Federation National High School Championship, Baltimore, MD, April 4-8, 2024 (Z. Neeley)	209
4. Latin Club, IJCL State Convention, Itasca, IL, February 1-3, 2024 (S. Sweaney)	215
5. Snowball, CGTI Mid-Year Conference, Illinois State University, Normal, IL, January 13-14, 2024 (A. Patel)	223
6. Snowball - YMCA Camp MacLean, Burlington, WI, March 8-9, 2024 (A. Patel)	231
7. Eurythmic Dance Company - Dance Disney Workshop, Orlando, Florida, March 14-18, 2024 (B. Smith)	236
8. Tabulae/Yearbook, Kansas City, Missouri, April 4-7, 2024 (J. Maffey)	252

E. Donations

1. Latin Club Donation - Dizenzo Family	257
2. Care Space Donations	258

XII. PUBLIC PARTICIPATION

XIII. CLOSED SESSION

The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a

complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1)

XIV. ADJOURNMENT

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

To: Board of Education
From: Brian Waterman
Date: December 18, 2023
Re: Agenda Approval/Order of Business

Suggested Motion

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

PROBIOTICS AND YOUR A1C!

Working with Florajen Digestion and 95% F.O.S. for over 20 years and 101 health benefits with this therapy, we find diabetics as they age past 50 frequently see their A1c test inching up above 6%. An A1c test is a measure of how well diabetes is being managed by calculating how much glucose has attached to red blood cells. They only live 3 months and that is the limit of this test.

How do probiotics help? A natural microbe in our colon is E. coli and it makes a molecule similar to insulin that blocks the functioning of our insulin and may worsen diabetes. By competing, a probiotic reduces the E. coli and also the A1c. Normal is in the low 5%. Diabetics in poor control may get into the teens. A trial of 1 capsule a day of Florajen Digestion with a 1/4 teaspoonful of 95% F.O.S. (the probiotic food) over 3 months will tell how much the A1c has gone down. Cost about \$30.00 a month.

Contact Glen Ellyn Pharmacy for more information

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boblistecki@gmail.com • gephcy@gmail.com

Bob Listecky
Pharmacist

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64 years serving Central DuPage County
1959 - 2023

ECCI Civic HOF Public Memorial Celebrates Anniversary

SPONSORED BY



Elmhurst Chamber of Commerce & Industry

December 2022 unveiling

The 2023 Civic HOF inductee(s) will be announced in January of 2024 and inducted at the 105th Annual ECCI Awards Gala next March.

Funding for the Civic HOF came through the ECCI Centennial Celebration NFP, a 501(c)(3) not-for-profit organization which has invested some \$17,000 in the public memorial's hardware, software, and related fees for installation, cloud hosting, site creation, and extended warranty.

Civic HOF fundraising is one part of the NFP's one-of-a-kind \$250,000 Capital Campaign established for ECCI's Centennial Celebration (100th Anniversary) in 2018. The campaign includes the \$150,000 Ralph P. Pechanio Student Internship Endowment Fund at Elmhurst University and \$50,000 Second Century Fund—both of which have exceeded their goals.

Tax-deductible donations to the Civic HOF Fund, Second Century Fund, or Pechanio Endowment Fund can be made by contacting ECCI President and CEO John Quigley by phone at 630-834-6060 or e-mailing johnq@elmhurstchamber.org.

Elmhurst Chamber of Commerce
300A W Lake St., Suite 201
Elmhurst, IL 60126
630-834-6060 | elmhurstchamber.org

On display on the second floor of the Elmhurst Public Library while awaiting a lasting home, the Elmhurst Chamber of Commerce and Industry's Civic Hall of Fame public memorial will celebrate its one-year anniversary on December 15.

The public memorial features a portable TouchPros Touch Wall interactive, touch-screen TV monitor (65 inches) on which users can view biographies, photographs, and video clips of each of the inductees—which can be accessed remotely via the Civic HOF website.

Since its creation in 1992—as part of the Opening Ceremonies at the award-winning Elmfest community festival—the Civic HOF has welcomed 33 businesspeople, community volunteers, and elected officials. Since Elmfest's finale in 2009, inductees have been honored at ECCI's Annual Awards Gala in all but one of those years.

A handful of the inductees—including 2002 inductee Willis Johnson of the York Theatre/Classic Cinemas, who passed away on August 16 at the age of 86—participated in the public memorial's

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 2023 will be held on December 18, 2023 at 7:00 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 2022 were \$77,361,111. The corporate and special purpose property taxes to be levied for 2023 are \$82,251,776. This represents a 6.32% increase over the previous year.
- III. The property taxes extended for debt service and public building commission leases for 2022 were \$2,812,560. The estimated property taxes to be levied for debt service and public building commission leases for 2023 are \$2,839,604. This represents a 1.0% increase compared to the previous year.
- IV. The total property taxes extended or abated for 2022 were \$80,173,671. The estimated total property taxes to be levied for 2023 are \$85,091,380. This represents a 6.13% increase over the previous year.

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Board of Education of Lyons Township High School District No. 204 in the County of Cook and State of Illinois

By: Tim Albores
Secretary

Business Office:DSS
Board of Education meeting
[December 18, 2023](#)

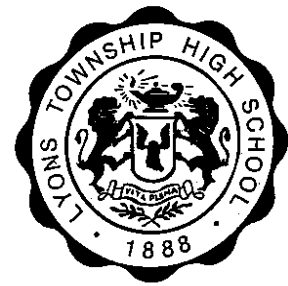
Public Act 102-0895

Lyons Township High School Distirct 204 Cash Balances - November 30, 2023

<u>Fund Number</u>	<u>Fund Description</u>		<u>Ending Balance</u>
10	EDUCATIONAL FUND	\$	24,323,262.60
20	OPERATIONS AND MAINTENANCE FUN	\$	9,970,096.47
30	BOND AND INTEREST FUND	\$	2,124,648.94
40	TRANSPORTATION FUND	\$	5,194,965.24
50	IMRF/SOCIAL SECURITY	\$	927,889.70
60	SITE AND CONSTRUCTION/CAPITAL	\$	1,763,439.91
70	WORKING CASH FUND	\$	18,649,383.62
		<hr/>	
		\$	62,953,686.48

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: 12/13/2023
Re: 2023 Tax Year Levy

Information: Attached you will find materials for the Tax Year 2023 Tax Levy. The chart titled “Proposed 2023 Tax Levy” provides comprehensive information regarding the proposed 2023 Tax Levy as well as a comparison of the 2022 Tax Levy final extensions with the proposed 2023 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 2023 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 2023 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 2023 Tax Year Tax Levy:

Calculation of 2023 Extension (Operating Funds)

Prior 2022 Tax Year Aggregate Extension	December 2022 CPI (Consumer Price Index)	Prior Year Extension Times CPI Creates New Aggregate Extension Base For 2023 Tax Levy
\$77,361,111	5.0%	\$81,229,167

Projected EAV With and Without New Property

Projected 2023 EAV	Projected New Property	EAV Plus New Property
\$3,971,664,354	\$50,000,000	\$4,021,664,354

Calculation of Limiting Rate (Tax Rate)

2023 Extension Base		2023 Estimated EAV Minus New Property			2023 Limiting Rate
\$81,229,167	Divided By	\$3,971,664,354	Equals	Limiting Rate	2.0452

Calculation of Maximum Aggregate 2023 Tax Year Levy

2023 Limiting Rate		Projected 2023 Aggregate EAV		Maximum Aggregate 2023 Tax Levy
2.0452	Times	\$4,021,664,354	Equals	\$82,251,776

The above maximum aggregate levy of \$82,251,776 for the 2023 Tax Levy represents a **6.32%** increase (for the capped funds) over the prior year actual extension of \$77,361,111.

The total aggregate levy, including all funds of \$85,091,380 for the 2023 Tax Levy represents a **6.13%** increase over the prior year actual extension, for all funds, of \$80,173,671.

Since the increase to the 2023 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 2022 Tax Levy, District 204 can expect \$3,868,056 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 \$1,022,609 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 an additional amount added to the 2023 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 some 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. That amount for the 2023 Tax Levy Year is expected to be \$1.0 million. 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.

Since the adoption of the Tentative/Estimated Levy at the November Board meeting, there has been one change to the final proposed levy. We have reduced the Transportation Fund Levy by \$400,000 and increased the Education Fund Levy by \$400,000. The reduction in the Transportation Levy brings that levy to a number that more closely represents the current expenditures in that fund. This change has no effect on the total amount of the aggregate levy for Tax Year 2023.

Recommendation: The Board of Education approve the 2023 Tax Year Tax Levy as presented.

Proposed 2023 Tax Levy

	A	B	C	D	E	F	G	H	I	J	K	L
1	2022 EAV			\$3,453,621,178								
2	2023 EAV Est.			\$3,971,664,354								
3	% of Existing EAV Change			15.00%								
4	New Property Est.			\$50,000,000								
5	Total 2023 EAV Est.			\$ 4,021,664,354								
6	Total EAV % Change			16.45%								
7												
8	FUND			2023 PROJECTED				2022 LEVY				
9				RATE				EXTENSION				
10				(A)				(B)				
11												
12	EDUCATION			1.6524				\$ 62,106,469				\$ 66,855,384
13	O & M			0.2392				\$ 9,162,456				\$ 9,619,597
14	TRANSPORTATION			0.0667				\$ 2,769,804				\$ 2,283,361
15	IMRF			0.0390				\$ 1,509,232				\$ 1,569,513
16	SOC SEC/MEDICARE			0.0378				\$ 1,409,077				\$ 1,518,884
17	WORKING CASH			0.0000				\$ -				\$ -
18	RENT			0.0000				\$ -				\$ -
19	LIFE SAFETY			0.0000				\$ -				\$ -
20	TORT IMMUNITY			0.0000				\$ -				\$ -
21	SPECIAL EDUCATION			0.0101				\$ 404,073				\$ 405,036
22												
23	TOTALS CAPPED FUNDS			2.0452				\$ 77,361,111				\$ 82,251,776
24												
25	Projected dollar increase without Bond & Interest over the 2022 Levy									\$ 3,868,056		\$ 4,890,665
26	Projected percentage increase without Bond & Interest over the 2022 Levy									5.00%		6.32%
27												
28	BOND AND INTEREST			0.0734				\$ 2,812,560				\$2,839,604
29												
30												
31	TOTAL ALL FUNDS			2.1186				\$ 80,173,671				\$ 85,091,380
32												
33	Projected dollar increase with Bond & Interest over the 2022 Levy									\$ 4,917,709		\$ 4,917,709
34	Projected percentage increase with Bond & Interest over the 2022 Levy									6.13%		6.13%
35												
36												
37												
38												

2023 Proposed Levy

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
217-785-8779

Original:
Amended:

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 Lyons Township High School District 204	District Number 06-016-2040-017	County Cook
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Amount of Levy

Educational	\$ 66,855,384	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 9,619,597	Tort Immunity	\$ 0
Transportation	\$ 2,283,361	Special Education	\$ 405,036
Working Cash	\$ 0	Leasing	\$ 0
Municipal Retirement	\$ 1,569,513	Other	\$ 0
Social Security	\$ 1,518,884	Other	\$ 0
		Total Levy	\$ 82,251,775

* 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 66,855,384 dollars to be levied as a special tax for educational purposes; and
the sum of 9,619,597 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 2,283,361 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 1,569,513 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 1,518,884 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 405,036 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 18th day of December 2023. _____
(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)

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 2023

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 2023 the following sums:

(1)	for education purposes,	\$66,855,384	
(2)	for special education purposes,	\$405,036	\$67,260,420
(3)	for operations and maintenance purposes,		\$9,619,597
(4)	for tort immunity purposes,		- 0 -
(5)	for transportation purposes,		\$2,283,361
(6)	for Illinois Municipal Retirement purposes,	\$1,569,513	
(7)	for Social Security purposes,	\$1,518,884	\$3,088,397
(8)	for working cash purposes,		- 0 -
(9)	for Life Safety purposes,		- 0 -
(10)	Aggregate Total		\$82,251,775

That the sums set forth above shall be incorporated into the Certificate of Tax Levy for the year 2023, 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 18th day of December, 2023.

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 18th day of December 2023.

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 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023 (Est.)
2								
3	EAV	3,403,571,721	3,297,211,814	3,308,510,775	3,804,964,139	3,514,376,604	3,453,621,178	4,021,664,354
4	% Change	-	-3.12%	0.34%	15.01%	-7.64%	-1.73%	16.45%
5								
6	New Property	38,172,347	25,024,186	35,996,952	41,802,552	7,773,528	20,553,539	50,000,000
7	% Change	-	-34.44%	43.85%	16.13%	-81.40%	164.40%	143.27%
8								
9	Total Tax Rate	2.001	2.125	2.181	1.962	2.159	2.321	2.119
10	% Change	-	6.20%	2.64%	-10.04%	10.04%	7.50%	-8.70%
11								
12	CPI	2.10	2.10	1.90	2.30	1.40	5.00	5.00
13	% Change	-	0.00%	-9.52%	21.05%	-39.13%	257.14%	0.00%
14								
15	Advertised % Change (Capped Funds)	3.87%	3.77%	3.25%	3.59%	3.08%	6.47%	6.32%
16								
17	Advertised % Change (All Funds)	3.66%	3.56%	3.06%	3.40%	2.88%	6.28%	6.13%
18								
19	(Proposed) Capped Extension	65,987,151	68,088,970	69,721,651	72,064,394	74,192,648	77,919,647	82,251,776
20								
21	(Actual) Capped Extension	65,617,456	67,526,884	69,568,053	71,978,504	73,183,375	77,361,111	82,251,776
22	% Change	-	2.91%	3.02%	3.46%	1.67%	5.71%	6.32%
23								
24	(Proposed) Total Extension	68,373,674	70,525,610	72,204,587	74,604,438	76,768,253	80,624,032	85,091,380
25	(Actual) Total Extension	68,099,440	70,060,990	72,150,307	74,620,150	75,862,004	80,173,671	85,091,380
26	% Change	-	2.88%	2.98%	3.42%	1.66%	5.68%	6.13%

**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 [2023](#) will be held on [December 18, 2023](#) at 7:00 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 [2022](#) were [\\$77,361,111](#). The corporate and special purpose property taxes to be levied for [2023](#) are [\\$82,251,776](#). This represents a 6.32% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for [2022](#) were [\\$2,812,560](#). The estimated property taxes to be levied for debt service and public building commission leases for [2023](#) are [\\$2,839,604](#). This represents a 1.0% increase compared to the previous year.

IV. The total property taxes extended or abated for [2022](#) were [\\$80,173,671](#). The estimated total property taxes to be levied for [2023](#) are [\\$85,091,380](#). This represents a 6.13% 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: Tim Albores
Secretary

Business Office:DSS
Board of Education meeting
[December 18, 2023](#)

CERTIFICATE OF COMPLIANCE
WITH THE TRUTH IN TAXATION LAW

I, Dawn Aubert, 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 2023 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 18th day of December, 2023.

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

(SEAL)

	A	B	C	D	E	F	G	H	I	J	K	
1	Residential Property Taxes Paid to District 204											
2	2022 Actual to 2023 Estimated											
3												
4	Property #1			Property #2			Property #3			Property #4		
5	2022 Actual			2022 Actual			2022 Actual			2022 Actual		
6	2022 Market Value	1,167,530		2022 Market Value	776,225		2022 Market Value	470,700		2022 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	2022 EAV	350,574		2022 EAV	233,077		2022 EAV	141,337		2022 EAV	54,757	
10												
11	2022 Total District 204 Tax Rate	0.02321		2022 Total District 204 Tax Rate	0.02321		2022 Total District 204 Tax Rate	0.02321		2022 Total District 204 Tax Rate	0.02321	
12												
13	2022 Tax Before Exemptions	8,138		2022 Tax Before Exemptions	5,411		2022 Tax Before Exemptions	3,281		2022 Tax Before Exemptions	1,271	
14												
15	Total Amount of Exemptions	232		Total Amount of Exemptions	232		Total Amount of Exemptions	232		Total Amount of Exemptions	232	
16												
17	2022 Final Tax Amount Paid to District 204	7,906		2022 Final Tax Amount Paid to District 204	5,179		2022 Final Tax Amount Paid to District 204	3,049		2022 Final Tax Amount Paid to District 204	1,039	
18												
19	2023 Estimated			2023 Estimated			2023 Estimated			2023 Estimated		
20	Est. 2023 Market Value	1,342,660		Est. 2023 Market Value	892,659		Est. 2023 Market Value	541,305		Est. 2023 Market Value	209,714	
21	Assessed Value (10% of Market Value)	134,266		Assessed Value (10% of Market Value)	89,266		Assessed Value (10% of Market Value)	54,131		Assessed Value (10% of Market Value)	20,971	
22	Est. Multiplier	2.9237		Est. Multiplier	2.9237		Est. Multiplier	2.9237		Est. Multiplier	2.9237	
23	Est. 2023 EAV	392,553		Est. 2023 EAV	260,987		Est. 2023 EAV	158,261		Est. 2023 EAV	61,314	
24												
25	Est. 2023 Total District 204 Tax Rate	0.02119		Est. 2023 Total District 204 Tax Rate	0.02119		Est. 2023 Total District 204 Tax Rate	0.02119		Est. 2023 Total District 204 Tax Rate	0.02119	
26												
27	Est. 2023 Tax Before Exemptions	8,317		Est. 2023 Tax Before Exemptions	5,529		Est. 2023 Tax Before Exemptions	3,353		Est. 2023 Tax Before Exemptions	1,299	
28												
29	Est. Total Amount of Exemptions	212		Est. Total Amount of Exemptions	212		Est. Total Amount of Exemptions	212		Est. Total Amount of Exemptions	212	
30												
31	Est. 2023 Final Tax Amount Paid to District 204	8,105		Est. 2023 Final Tax Amount Paid to District 204	5,317		Est. 2023 Final Tax Amount Paid to District 204	3,141		Est. 2023 Final Tax Amount Paid to District 204	1,087	
32												
33	Difference-Tax Year 2022 to Tax Year 2023	199		Difference-Tax Year 2022 to Tax Year 2023	139		Difference-Tax Year 2022 to Tax Year 2023	92		Difference-Tax Year 2022 to Tax Year 2023	48	

DATE 10/16/23

TAX YEAR 2022

AGENCY TAX RATE REPORT

								2022 EAV	
		PRIOR YEAR COOK COUNTY EAV		3,514,376,604		COOK COUNTY		3,453,621,178	
AGENCY 04-2060-000 LYONS TOWNSHIP HIGH SCHOOL 204		CURR NEW PROP, ANN., REC. TIF VAL,				DUPAGE			
		EXP. INCENTIVES MINUS DISCONNECT PROP		20,553,539		LAKE			
PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION		TOTAL		3,534,930,143		WILL			
						KANE			
2021 AGGREGATE EXTENSION		2022 EAV MINUS NEW PROP, ANN.,				MCHENRY			
X 1.0500		REC TIF VAL, EXP. INCENTIVES				DEKALB			
		PLUS DISCONNECTIONS				GRUNDY			
		LIMITING RATE				KANKAKEE			
76,872,068		/ 3,433,067,639		=		KENDALL			
				2.240		LA SALLE			
						LIVINGSTON			

AGENCY OVERALL EAV	3,453,621,178	TOTAL	3,453,621,178
--------------------	---------------	-------	---------------

FUND DESCRIPTION OF FUND	LEVY AMOUNT	LOSS	TOTAL LEVY	TAX RATE	MAXIMUM	PRELIMINARY	PTELL	100.00% OF	FINAL TAX
	LOSS AMOUNT	%		CEILING	ALLOWABLE	TAX RATE	REDUCED LEVY	BURDEN IN	RATE
					LEVY		SEE BELOW	COOK COUNTY	
008 I.M.R.F.	1,519,624	3	1,565,213	0.0000	1,565,213	0.0453	1,509,232*	1,509,232	0.0437
	45,589								
016 SOCIAL SECURITY	1,419,624	3	1,462,213	0.0000	1,462,213	0.0423	1,409,077*	1,409,077	0.0408
	42,589								
019 LIABILITY INSURANCE	0	3	0	0.0000	0	0.0000		0	0.0000
	0								
051 TRANSPORTATION	2,788,547	3	2,872,203	0.0000	2,872,203	0.0832	2,769,804*	2,769,804	0.0802
	83,656								
052 EDUCATION	62,557,290	3	64,434,009	0.0000	64,434,009	1.8657	62,106,469*	62,106,469	1.7983
	1,876,719								
053 BUILDING	9,228,957	3	9,505,826	0.5500	9,505,826	0.2752	9,162,456*	9,162,456	0.2653
	276,869								
054 BUILDING BONDS (BONDS & INT. SCHOOL)	0		0	0.0000	0	0.0000		0	0.0000
	0								
055 WORKING CASH FUNDS	0		0	0.0500	0	0.0000		0	0.0000
	0								
056 LIFE SAFETY	0		0	0.1000	0	0.0000		0	0.0000
	0								
058 SPECIAL EDUCATION	405,607	3	417,775	0.4000	417,775	0.0121	404,073*	404,073	0.0117
	12,168								
182 LIFE SAFETY BOND	0		0	0.0000	0	0.0000		0	0.0000
	0								
261 DEFICIENCY IN TAX LEVY	0	3	0	0.0000	0	0.0000		0	0.0000
	0								
400 LIMITED BONDS	2,704,385	4	2,812,560	0.0000	2,812,560	0.0814		2,812,560	0.0814
	108,175								
402 LIFE SAFETY LIMITED BONDS	0	4	0	0.0000	0	0.0000		0	0.0000
	0								
408 LEVY ADJUSTMENT PA 102-0519	1,271,635		1,271,635	0.0000	1,271,635	0.0368		1,271,635	0.0368
	0								

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: 12/13/2023
Re: Fiscal Year 2023 Audited Financial Statements

Independent Auditor Fiscal Year 2022-2023 Audit Presentation – The Financial Statements and Audit from Fiscal Year 2022-2023 will be presented and discussed during the meeting on December 18th. 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 \$5.4 million (including construction obligations). The majority of the surplus is directly related to revenue for the year developing favorably due the continued increase in the Corporate Personal Property Replacement Taxes.

Included with this packet are the following items:

- June 30, 2023 Audited Financial Statements.
- District Summary of FY23 Budgeted to Actual Revenues and Expenditures.
- District Summary of FY23 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 FY23 Annual Audit and Financial Statements as presented.



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

ANNUAL FINANCIAL REPORT

JUNE 30, 2023

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	PAGE
Independent Auditor's Report	1
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 <i>Government Auditing Standards</i>	4
Required Supplementary Information	
Management's Discussion and Analysis	6
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements	
Balance Sheet – Governmental Funds	16
Reconciliation of the Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	20
Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to Basic Financial Statements	23
Required Supplementary Information	
Illinois Municipal Retirement Fund – Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	51
Illinois Municipal Retirement Fund – Schedule of Employer Contribution	52

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	PAGE
Required Supplementary Information (Continued)	
Teachers' Retirement System of the State of Illinois – Schedule of the Employer's Proportionate Share of the Net Pension Liability	53
Teachers' Retirement System of the State of Illinois – Schedule of Employer Contribution	54
Other Post-Employment Benefit – Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	55
Teacher Health Insurance Security Fund of the State of Illinois – Schedule of Employer's Proportionate Share of the Net OPEB Liability	56
Teacher Health Insurance Security Fund of the State of Illinois – Schedule of Employer Contribution	57
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	58
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Operations and Maintenance Fund	63
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Transportation Fund	64
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Illinois Municipal Retirement/Social Security Fund	65
Notes to Required Supplementary Information	67
Supplementary Information	
Combining Balance Sheet – General Fund	68
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – General Fund	69
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Educational Fund	70

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	PAGE
Supplementary Information (Continued)	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Working Cash Fund	75
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Debt Services Fund	76
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund	77
Computation of Operating Expense Per Pupil and Per Capita Tuition Charge	78
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	79
Schedule of Expenditures of Federal Awards	82
Notes to the Schedule of Expenditures of Federal Awards	85
Schedule of Findings and Questioned Costs	86
Summary Schedule of Prior Audit Findings	89
Corrective Action Plan	90



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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, during the year, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. 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

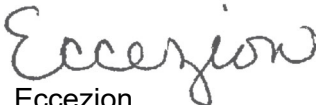
the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, 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 6, 2023 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.


Eccezion
Consulting • CPAs • Technology

McHenry, Illinois
December 6, 2023



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, 2023, 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 6, 2023.

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.

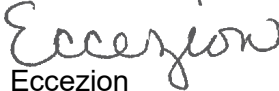
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001.

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.


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McHenry, Illinois
December 6, 2023

REQUIRED SUPPLEMENTARY INFORMATION

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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, 2023. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance.

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 six 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, Illinois Municipal Retirement/Social Security, and Capital Projects 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 \$61,833,681 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, 2023 and 2022:

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

	Governmental Activities	
	2023	2022
Assets		
Current and Other Assets	\$ 108,807,705	\$ 99,209,522
Capital Assets	63,736,986	59,593,397
Net Pension Asset - IMRF	-	354,544
Total Assets	\$ 172,544,691	\$ 159,157,463
Deferred Outflows of Resources		
Pension Expense - IMRF	\$ 6,629,765	\$ 1,016,832
Pension Expense - TRS	288,731	324,841
OPEB Expense - IMRF/TRS	1,289,944	1,534,180
OPEB Expense - THIS	510,074	653,162
Total Deferred Outflows of Resources	\$ 8,718,514	\$ 3,529,015
Liabilities		
Net Pension Liability - IMRF	\$ 15,029,600	\$ -
Net Pension Liability - TRS	3,257,129	3,343,026
Net OPEB Liability - IMRF/TRS	8,093,196	7,851,135
Net OPEB Liability - THIS	9,879,841	32,655,899
Long-Term Liabilities Outstanding	2,835,197	5,320,836
Other Liabilities	3,839,157	5,928,016
Total Liabilities	\$ 42,934,120	\$ 55,098,912
Deferred Inflows of Resources		
Property Taxes - Subsequent Year	\$ 40,300,449	\$ 36,728,083
Unavailable Revenue - Grants	81,867	49,999
Unearned Revenue	923,881	779,706
Pension Revenue - IMRF	-	8,659,454
Pension Revenue - TRS	631,543	711,724
OPEB Revenue - IMRF/TRS	1,453,983	1,662,768
OPEB Revenue - THIS	33,103,681	15,282,525
Total Deferred Inflows of Resources	\$ 76,495,404	\$ 63,874,259
Net Position		
Net Investment in Capital Assets	\$ 61,125,300	\$ 54,497,353
Restricted	7,065,461	9,004,240
Unrestricted	(6,357,080)	(19,788,286)
Total Net Position	\$ 61,833,681	\$ 43,713,307

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 \$18,120,374 during the current fiscal year.

Governmental Activities. Governmental activities increased the District's net position by \$18,120,374. Key elements of this increase are as follows:

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

	Governmental Activities	
	2023	2022
Revenues		
Program Revenues		
Charges for Services	\$ 5,816,400	\$ 4,848,882
Operating Grants and Contributions	28,001,904	23,601,341
Capital Grants and Contributions	1,050,000	50,000
General Revenues		
Taxes		
Property Taxes	76,325,431	74,459,842
Other Taxes	11,131,560	10,666,870
Grants and Contributions not Restricted to Specific Activities	2,800,348	2,795,963
Unrestricted Investment Earnings	1,865,475	(23,838)
Miscellaneous	335,147	69,690
Total Revenues	<u>\$ 127,326,265</u>	<u>\$ 116,468,750</u>
Expenses		
Instruction	\$ 70,877,042	\$ 66,578,790
Support Services	34,721,115	30,926,210
Community Services	375,898	781,219
Payments to Other Districts and Governmental Units	2,409,640	2,446,954
Interest and Fees on Long-Term Debt	116,572	180,912
Depreciation - Unallocated	705,624	711,759
Total Expenses	<u>\$ 109,205,891</u>	<u>\$ 101,625,844</u>
Change in Net Position	\$ 18,120,374	\$ 14,842,906
Net Position - Beginning	43,713,307	28,870,401
Net Position - Ending	<u>\$ 61,833,681</u>	<u>\$ 43,713,307</u>

- The District's total revenue increased \$10,857,515 (9.3%) compared to the prior year when including state retirement contributions. The most significant factors of this increase are investment earnings and operating grants and contributions.
- Overall expenses increased \$7,580,047 (7.5%) compared to the prior year when including state retirement contributions. The most significant factors of this increase are from state retirement contribution expenses, regular program expenses, and special education program expenses recorded in Instruction as well as instruction staff expenses in support services.
- 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 increase to operating revenue, not including the state retirement contributions, when compared to the prior year is \$8,876,615 (9.3%). The total increase to operating expenditures, not including the state retirement contributions, when compared to the prior year is \$5,599,147 (6.9%).

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, 2023, the District's six governmental funds reported combined ending fund balances of \$63,666,301, an increase of \$7,935,097 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, 2023, unassigned fund balance was \$37,284,356. 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 38.5% of total General Fund expenditures. The General Fund's fund balance increased \$364,653 in comparison with the prior year. The increase is mainly due to an increase in property tax revenue and payments in lieu of taxes mostly offset by an interfund transfer to the Capital Projects Fund.

The Operations and Maintenance Fund's fund balance increased \$2,840,138 in comparison with the prior year. This increase is primarily due to an increase of state and federal aid partially offset by an interfund transfer to the Capital Projects Fund.

The Debt Services Fund's fund balance increased \$120,119 in comparison with the prior year. This increase is mainly due to an increase of property tax revenue and earnings on investments.

The Transportation Fund's fund balance increased \$988,285 in comparison with the prior year. This increase is mainly due to an increase of property taxes and state aid along with a decrease in transportation expenses.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased \$187,822 in comparison with the prior year. This increase is due to an increase of payments in lieu of taxes and earnings on investments along with a decrease in expenses.

The Capital Projects Fund's fund balance increased \$3,434,080 in comparison with the prior year. This increase is due to interfund transfers coming into the fund to help fund renovation projects at the District.

General Fund Budgetary Highlights

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

- The difference between budgeted revenues and actual revenues was \$24,470,646 (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 \$1,914,088 (favorable).
- The difference between budgeted expenditures and actual expenditures was \$22,119,171 (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 \$437,387 (favorable).

Capital Asset and Debt Administration

Capital Assets. At June 30, 2023 the District had invested \$63,736,986 (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 \$3,213,224.

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

	Governmental Activities	
	2023	2022
Land	\$ 1,130,500	\$ 1,130,500
Construction in Progress	1,776,972	5,456,904
Buildings, property, and equipment, net	60,829,514	53,005,993
Total	<u>\$ 63,736,986</u>	<u>\$ 38 59,593,397</u>

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.

In the beginning of FY24, the District completed multiple building renovation projects. Those projects included the addition of air-conditioning in the South Campus J-Wing, the replacement of the air-handling units in the North Campus Library and the North Campus LTTV classroom/studio and a partial roof replacement of the North Campus clay-tile roof. Additionally, the air-handling units were replaced in the North Campus Fieldhouse. This project was originally scheduled to take place in the summer of 2022 but was delayed due to late delivery of equipment.

Currently, the Board of Education has approved a much larger scale of projects to begin in the summer of 2024. This larger scale of projects is in conjunction with the District selling roughly \$27.0 million of bonds to fund the projects. The upcoming projects include the renovation of the South Campus Cafeteria into the new Music Wing, the addition of a new South Campus Cafeteria, South Campus G-Wing and D-Wing roof replacement, Interior and exterior door replacement at both the North and South Campuses, lighting replacements in the South Campus Pool and Fieldhouse, addition of air-conditioning to the South Campus G-Wing, and renovation of various toilet rooms at South Campus. We anticipate that these projects will commence in the spring of 2024 and will not be completed until the late summer of 2025.

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, 2023 the District had \$2,605,000 in long-term debt.

Lyons Township High School District No. 204
Outstanding Debt

	Governmental Activities	
	2023	2022
General Obligation Bonds	\$ 2,605,000	\$ 5,070,000
Total	\$ 2,605,000	\$ 5,070,000

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, however is planning on issuing general obligation bonds during the upcoming fiscal year, 2024.

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 at times has 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. Currently, legislation of this kind is not being discussed, however, since these discussions have occurred in the recent years, we continue to monitor this situation and will prepare for any changes as necessary.
- Personal Property Replacement Taxes remained at historically high levels during FY23. In FY22, the District received \$10.7 million from this revenue source. In FY23, total receipts were \$11.1 million. 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 increased dramatically during FY23. Naturally, the district relies on these earnings as a source of income to be used to fund educational programs. In FY22, the District's interest earnings decreased to roughly \$58,000. This was due the investment market during that year and the re-establishing of an investment portfolio after the District exited the jurisdiction of the Lyons Township School Treasurer's Office. In FY23, the District recognized \$1.9 million of interest earnings. This was due to the change in investment interest rates (increasing) and the re-established

investment portfolio with both short-term and long-term investments. The District is expecting to see the amount of interest earnings to remain stable for at least the next fiscal year.

- During FY23 a new collective bargaining agreement was successfully negotiated with the certified staff. In prior contracts, the district has made responsible choices on salary and benefit cost items and the same will occur within this new contract. Fair contracts for the Staff and District are vital to the continued overall financial health of the District. Additionally, the District prides itself on having excellent relationships with the union members and their representation. The next contract to be negotiated will be the contract with the District's Para Educators. Their current contract expires at the end of the 2024-2025 school year.
- 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 86.0% of the current annual operating 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 134-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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 27,264,401
Investments, at Fair Value	34,864,164
Property Taxes Receivable, net of allowance of \$407,227	43,319,550
Due from Other Governments, net of allowance of \$0	1,927,545
Inventory, at cost	1,432,045
Capital Assets (Note 3):	
Land	1,130,500
Construction in Progress	1,776,972
Depreciable Buildings, Property, and Equipment, net of depreciation	<u>60,829,514</u>
Total Assets	<u>\$ 172,544,691</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense - IMRF	\$ 6,629,765
Pension Expense - TRS	288,731
OPEB Expense - IMRF/TRS	1,289,944
OPEB Expense - THIS	510,074
Total Deferred Outflows of Resources	<u>\$ 8,718,514</u>
LIABILITIES	
Accounts Payable and Accrued Expenses	\$ 2,282,052
Payroll Liabilities	180,536
Payable to Other Governments	53,197
Other Liabilities	1,323,372
Noncurrent Liabilities	
Due Within One Year	2,835,197
Net Pension Liability - IMRF	15,029,600
Net Pension Liability - TRS	3,257,129
Other Postemployment Benefits Liability - THIS	9,879,841
Other Postemployment Benefits Liability - IMRF/TRS	<u>8,093,196</u>
Total Liabilities	<u>\$ 42,934,120</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes - Subsequent Year	\$ 40,300,449
Unavailable Revenues - Grants	81,867
Unearned Revenue	923,881
Pension Revenue - TRS	631,543
OPEB Revenue - IMRF/TRS	1,453,983
OPEB Revenue - THIS	<u>33,103,681</u>
Total Deferred Inflows of Resources	<u>\$ 76,495,404</u>
NET POSITION	
Net Investment in Capital Assets	\$ 61,125,300
Restricted for:	
Student Activity Funds	1,953,831
Debt Service	1,532,738
Transportation	3,578,892
Unrestricted/(Deficit)	<u>(6,357,080)</u>
Total Net Position	<u>\$ 61,833,681</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental Activities					
Instruction					
Regular Programs	\$ 31,832,292	\$ 1,111,475	\$ 2,497,150	\$ -	\$ (28,223,667)
Special Education Programs	9,599,952	-	1,164,117	-	(8,435,835)
Other Instructional Programs	4,317,612	805,681	182,219	-	(3,329,712)
Student Activity Fund	2,570,628	2,702,486	-	-	131,858
State Retirement Contributions	22,556,558	-	22,556,558	-	-
Support Services					
Pupil	6,745,719	-	69,089	-	(6,676,630)
Instructional Staff	4,691,678	-	-	-	(4,691,678)
General Administration	1,373,543	-	-	-	(1,373,543)
School Administration	3,958,276	-	-	-	(3,958,276)
Business	917,094	-	-	-	(917,094)
Facilities Acquisition and Construction Services	505	-	-	-	(505)
Operations and Maintenance	10,517,435	222,309	-	1,050,000	(9,245,126)
Transportation	2,806,886	-	1,007,634	-	(1,799,252)
Food Services	1,181,177	974,449	10,996	-	(195,732)
Internal Services	711,608	-	-	-	(711,608)
Central	1,325,530	-	-	-	(1,325,530)
Other Support Services	491,664	-	-	-	(491,664)
Community Services	375,898	-	-	-	(375,898)
Debt Services					
Interest and Fees on Long-Term Debt	116,572	-	-	-	(116,572)
Intergovernmental Payments					
Payments to Other Districts and Governmental Units	2,409,640	-	514,141	-	(1,895,499)
Depreciation - Unallocated (Excludes Direct Depreciation)	705,624	-	-	-	(705,624)
Total Governmental Activities	<u>\$ 109,205,891</u>	<u>\$ 5,816,400</u>	<u>\$ 28,001,904</u>	<u>\$ 1,050,000</u>	<u>\$ (74,337,587)</u>
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 73,634,781
Property Taxes, Levied for Debt Service					2,690,650
Personal Property Replacement Taxes					11,131,560
Grants and Contributions not Restricted to Specific Activities					2,800,348
Unrestricted Investment Earnings					1,865,475
Miscellaneous Income					335,147
Total General Revenues					<u>\$ 92,457,961</u>
Change in Net Position					\$ 18,120,374
Net Position - July 1, 2022					<u>43,713,307</u>
Net Position - June 30, 2023					<u><u>\$ 61,833,681</u></u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2023

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/Social Security Fund	Capital Projects Fund	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 17,011,800	\$ 4,675,582	\$ 695,259	\$ 1,883,151	\$ 608,001	\$ 2,390,608	\$ 27,264,401
Investments, at Fair Value	20,590,122	7,137,448	869,877	2,789,742	853,709	2,623,266	34,864,164
Property Taxes Receivable, net of allowance of \$407,227	34,162,013	4,749,996	1,458,712	1,435,921	1,512,908	-	43,319,550
Due from Other Governments, net of allowance of \$0	1,678,869	-	-	248,676	-	-	1,927,545
Inventory, at cost	1,432,045	-	-	-	-	-	1,432,045
Total Assets	\$ 74,874,849	\$ 16,563,026	\$ 3,023,848	\$ 6,357,490	\$ 2,974,618	\$ 5,013,874	\$ 108,807,705
LIABILITIES							
Accounts Payable and Accrued Expenditures	\$ 372,170	\$ 110,762	\$ -	\$ 215,376	\$ -	\$ 1,579,794	\$ 2,278,102
Payroll Liabilities	129,268	51,268	-	-	-	-	180,536
Payable to Other Governments	53,197	-	-	-	-	-	53,197
Other Accrued Liabilities	1,199,772	123,600	-	-	-	-	1,323,372
Total Liabilities	\$ 1,754,407	\$ 285,630	\$ -	\$ 215,376	\$ -	\$ 1,579,794	\$ 3,835,207
DEFERRED INFLOWS OF RESOURCES							
Property Taxes - Subsequent Year	\$ 31,444,462	\$ 4,531,192	\$ 1,407,660	\$ 1,421,635	\$ 1,495,500	\$ -	\$ 40,300,449
Unavailable Revenues - Grants	81,867	-	-	-	-	-	81,867
Unearned Revenue	923,881	-	-	-	-	-	923,881
Total Deferred Inflows of Resources	\$ 32,450,210	\$ 4,531,192	\$ 1,407,660	\$ 1,421,635	\$ 1,495,500	\$ -	\$ 41,306,197
FUND BALANCE							
Nonspendable							
Inventory	\$ 1,432,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,432,045
Restricted							
Student Activity Fund	1,953,831	-	-	-	-	-	1,953,831
Debt Services	-	-	1,532,738	-	-	-	1,532,738
Transportation	-	-	-	3,578,892	-	-	3,578,892
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	1,415,404	-	1,415,404
Assigned							
Operations and Maintenance	-	11,746,204	-	-	-	-	11,746,204
Debt Services	-	-	83,450	-	-	-	83,450
Transportation	-	-	-	1,141,587	-	-	1,141,587
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	63,714	-	63,714
Capital Projects	-	-	-	-	-	3,434,080	3,434,080
Unassigned	37,284,356	-	-	-	-	-	37,284,356
Total Fund Balance	\$ 40,670,232	\$ 11,746,204	\$ 1,616,188	\$ 4,720,479	\$ 1,479,118	\$ 3,434,080	\$ 63,666,301
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 74,874,849	\$ 16,563,026	\$ 3,023,848	\$ 6,357,490	\$ 2,974,618	\$ 5,013,874	\$ 108,807,705

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2023

Total Fund Balances - Governmental Funds \$ 63,666,301

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	\$ 6,629,765	
Deferred Outflows - TRS	288,731	
Deferred Inflows - TRS	(631,543)	
Deferred Outflows - OPEB - IMRF/TRS	1,289,944	
Deferred Inflows - OPEB - IMRF/TRS	(1,453,983)	
Deferred Outflows - OPEB - THIS	510,074	
Deferred Inflows - OPEB - THIS	<u>(33,103,681)</u>	(26,470,693)

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Capital Assets	\$ 134,129,242	
Accumulated Depreciation on Capital Assets	<u>(70,392,256)</u>	63,736,986

Some liabilities are not due and payable in the current period and therefore are not reported in the funds.

Bonds and Notes Payable	\$ (2,605,000)	
Accrued Interest on Long-Term Debt	(3,950)	
Premium on Bonds	(6,686)	
Compensated Absences Payable	(223,511)	
Net Pension Asset - IMRF	(15,029,600)	
Net Pension Liability - TRS	(3,257,129)	
Total OPEB Obligation - IMRF/TRS	(8,093,196)	
Net OPEB Obligation - THIS	<u>(9,879,841)</u>	<u>(39,098,913)</u>

Net Position of Governmental Activities \$ 61,833,681

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, 2023

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/Social Security Fund	Capital Projects Fund	Total Governmental Funds
REVENUES							
Property Taxes	\$ 59,600,259	\$ 8,819,769	\$ 2,690,650	\$ 2,611,774	\$ 2,602,979	\$ -	\$ 76,325,431
Payments in Lieu of Taxes	6,305,088	4,282,157	-	-	544,315	-	11,131,560
Tuition	205,498	-	-	-	-	-	205,498
Earnings on Investments	1,209,951	396,031	33,935	148,380	42,719	34,459	1,865,475
Food Services	974,449	-	-	-	-	-	974,449
District/School Activity Income	3,825,331	-	-	-	-	-	3,825,331
Textbooks	534,644	-	-	-	-	-	534,644
Other Local Sources	395,594	202,425	-	10,606	-	3,000	611,625
State Aid	3,508,878	1,050,000	-	1,007,634	-	-	5,566,512
Federal Aid	1,698,751	2,030,431	-	-	-	-	3,729,182
State Retirement Contributions	22,556,558	-	-	-	-	-	22,556,558
Total Revenues	\$ 100,815,001	\$ 16,780,813	\$ 2,724,585	\$ 3,778,394	\$ 3,190,013	\$ 37,459	\$ 127,326,265
EXPENDITURES							
Current							
Instruction							
Regular Programs	\$ 32,884,321	\$ -	\$ -	\$ -	\$ 498,092	\$ -	\$ 33,382,413
Special Education Programs	9,726,109	-	-	-	424,387	-	10,150,496
Other Instructional Programs	4,172,215	-	-	-	146,005	-	4,318,220
Student Activity Fund	2,570,628	-	-	-	-	-	2,570,628
State Retirement Contributions	22,556,558	-	-	-	-	-	22,556,558
Support Services							
Pupil	6,848,364	-	-	-	354,340	-	7,202,704
Instructional Staff	4,041,416	-	-	-	336,403	-	4,377,819
General Administration	1,404,133	-	-	-	21,750	-	1,425,883
School Administration	4,067,336	-	-	-	163,704	-	4,231,040
Business	834,879	-	-	-	81,460	-	916,339
Facilities Acquisition and Construction Services	-	-	-	-	-	505	505
Operations and Maintenance	148,939	8,009,312	-	-	822,470	-	8,980,721
Transportation	-	-	-	2,790,109	-	-	2,790,109
Food Services	1,177,459	3,900	-	-	-	-	1,181,359
Internal Services	678,569	-	-	-	33,039	-	711,608
Central	1,256,912	-	-	-	104,066	-	1,360,978
Other Support Services	491,664	-	-	-	-	-	491,664
Community Services	353,526	-	-	-	16,475	-	370,001
Debt Services							
Principal	-	-	2,465,000	-	-	-	2,465,000
Interest and Fees	-	-	139,466	-	-	-	139,466
Capital Outlay	1,180,858	665,946	-	-	-	5,511,213	7,358,017
Intergovernmental Payments							
Payments to Other Districts and Governmental Units	2,409,640	-	-	-	-	-	2,409,640
Total Expenditures	\$ 96,803,526	\$ 8,679,158	\$ 2,604,466	\$ 2,790,109	\$ 3,002,191	\$ 5,511,718	\$ 119,391,168

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, 2023

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,011,475	\$ 8,101,655	\$ 120,119	\$ 988,285	\$ 187,822	\$ (5,474,259)	\$ 7,935,097
OTHER FINANCING SOURCES (USES) Interfund Transfers	<u>(3,646,822)</u>	<u>(5,261,517)</u>	-	-	-	8,908,339	-
NET CHANGE IN FUND BALANCES	\$ 364,653	\$ 2,840,138	\$ 120,119	\$ 988,285	\$ 187,822	\$ 3,434,080	\$ 7,935,097
FUND BALANCE - JULY 1, 2022	<u>40,305,579</u>	<u>8,906,066</u>	<u>1,496,069</u>	<u>3,732,194</u>	<u>1,291,296</u>	-	<u>55,731,204</u>
FUND BALANCE - JUNE 30, 2023	<u>\$ 40,670,232</u>	<u>\$ 11,746,204</u>	<u>\$ 1,616,188</u>	<u>\$ 4,720,479</u>	<u>\$ 1,479,118</u>	<u>\$ 3,434,080</u>	<u>\$ 63,666,301</u>

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, 2023

Net Change in Fund Balances - Total Governmental Funds \$ 7,935,097

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	\$ (3,213,224)	
Capital Outlays	<u>7,358,017</u>	4,144,793

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		(1,204)
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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	\$ 19,358	
Accrued Interest	3,536	
Compensated Absences	1,281	
Pension Expense - IMRF	(2,752,203)	
Pension Expense - TRS	(106,961)	
OPEB Expense - IMRF/TRS	(652,103)	
OPEB Expense - THIS	<u>4,537,526</u>	1,050,434

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	\$ 1,640,446	
Pension - TRS Contributions	236,929	
OPEB - IMRF/TRS Contributions	374,591	
OPEB - THIS Contributions	<u>274,288</u>	2,526,254

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		<u>2,465,000</u>
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Change in Net Position of Governmental Activities		<u>\$ 18,120,374</u>
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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2023

	Private Purpose Trusts
ASSETS	
Cash and Cash Equivalents	\$ 100,000
Total Assets	\$ 100,000
LIABILITIES	
	\$ -
NET POSITION	
Amounts Held in Trust	\$ 100,000

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2023

	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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

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

Special Revenue Funds – 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.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023.

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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:

Governmental Activities	
Capital Assets, Net of Accumulated Depreciation	\$ 63,736,986
Less:	
Capital Related Debt	(2,605,000)
Unamortized Bond Premium	<u>(6,686)</u>
Investment in Capital Assets	<u>\$ 61,125,300</u>

- 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

NOTES TO FINANCIAL STATEMENTS (Continued)

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 2022 levy was passed by the Board on November 21, 2022. 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 March and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

Q. *Lease Arrangements*

The District recognizes a right-to-use liability and asset for various lease and subscription-based IT agreements right-to-use assets (right-to-use asset) in the government-wide financial statements.

At the commencement of a lease or subscription-based IT agreement, the District initially measures the right-to-use liability at the present value of payments expected to be made during the agreement term. Subsequently, the right-to-use liability is reduced by the principal portion payments made. The right-to-use asset is initially measured as the initial amount of the right-to-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over the term of the lease or subscription-based IT agreement. Key estimates and judgments related to leases or subscription-based IT agreements include how the District determines (1) the discount rate it uses to discount the expected payments to present value, (2) the term, and (3) payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District uses its estimated incremental borrowing rate as the discount rate for leases or subscription-based IT agreements.

The term includes the noncancellable period of the lease or subscription-based IT agreement. Payments included in the measurement of the right-to-use liability are composed of fixed payments and purchase option prices that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the right-to-use liability. Right-to-use assets are reported with Capital Assets and right-to-use liabilities are reported with Long Term Liabilities on the Statement of Net Position.

NOTES TO FINANCIAL STATEMENTS (Continued)

R. *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 - DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7.

Deposits

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District has a policy that all deposits and investments in excess of any insurance shall be collateralized by pledged securities and the market value of the pledged securities shall equal or exceed the portion of deposit requiring collateralization. As of June 30, 2023, deposits with financial institutions are fully insured or collateralized by securities held in the District’s name.

Investments and Fair Value Measurement

The District had the following investments, maturities, and fair value measurements as of June 30, 2023:

Types of Investments	Credit Quality/ Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using		Net Asset Value (NAV)
				Level 1	Level 2	
State Investment Pool	N/A	less than 1 year	\$ 38,330,936	\$ -	\$ -	\$ 38,330,936
CDs	N/A	less than 1 year	1,706,250	-	1,706,250	-
U.S Treasury	N/A	less than 1 year	3,395,820	3,395,820	-	-
Total			<u>\$ 43,433,006</u>	<u>\$ 3,395,820</u>	<u>\$ 1,706,250</u>	<u>\$ 38,330,936</u>

The fair value of investments in the State Investment Pool is the same as the value of pool shares (NAV). The state Investment Pool is not SEC-registered but does have regulatory oversight through the State of Illinois.

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.

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.

Interest Rate Risk. The District does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District has an investment policy that would further limit its investment choices.

Concentration of Credit Risk. The District places no specific limit on the amount the District may invest in any one issuer.

NOTE 3 - CAPITAL ASSETS

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

NOTES TO FINANCIAL STATEMENTS (Continued)

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 1,130,500	\$ -	\$ -	\$ 1,130,500
Construction in Progress	5,456,904	1,566,732	5,246,664	1,776,972
Total Capital Assets not being depreciated	<u>\$ 6,587,404</u>	<u>\$ 1,566,732</u>	<u>\$ 5,246,664</u>	<u>\$ 2,907,472</u>
Other Capital Assets				
Land Improvements	\$ 6,976,704	\$ 7,537,091	\$ -	\$ 14,513,795
Buildings and Building Improvements	91,847,367	1,654,532	-	93,501,899
Equipment	21,555,218	1,846,326	195,468	23,206,076
Total Other Capital Assets at Historical Cost	<u>\$ 120,379,289</u>	<u>\$ 11,037,949</u>	<u>\$ 195,468</u>	<u>\$ 131,221,770</u>
Less Accumulated Depreciation				
Land Improvements	\$ 3,889,692	\$ 289,315	\$ -	\$ 4,179,007
Buildings and Building Improvements	46,043,554	2,108,773	-	48,152,327
Equipment	17,440,050	815,136	194,264	18,060,922
Total Accumulated Depreciation	<u>\$ 67,373,296</u>	<u>\$ 3,213,224</u>	<u>\$ 194,264</u>	<u>\$ 70,392,256</u>
Other Capital Assets, Net	<u>\$ 53,005,993</u>	<u>\$ 7,824,725</u>	<u>\$ 1,204</u>	<u>\$ 60,829,514</u>
Governmental Activities Capital Assets, Net	<u>\$ 59,593,397</u>	<u>\$ 9,391,457</u>	<u>\$ 5,247,868</u>	<u>\$ 63,736,986</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
Regular Programs	\$ 659,354
Special Programs	18,315
Other Instructional Programs	55,589
Pupils	29,240
Instructional Staff	419,968
General Administration	1,607
School Administration	964
Business	67,478
Transportation	13,174
Operations and Maintenance	1,230,022
Central	11,889
Unallocated	705,624
	<u>\$ 3,213,224</u>

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Amounts Due Within One Year
Governmental Activities					
Long-Term Debt					
General Obligation Bonds	\$ 5,070,000	\$ -	\$ 2,465,000	\$ 2,605,000	\$ 2,605,000
Unamortized Bond Premium	26,044	-	19,358	6,686	6,686
Total Long-Term Debt	<u>\$ 5,096,044</u>	<u>\$ -</u>	<u>\$ 2,484,358</u>	<u>\$ 2,611,686</u>	<u>\$ 2,611,686</u>
Other Long-Term Obligations					
Compensated Absences	\$ 224,792	\$ 223,511	\$ 224,792	\$ 223,511	\$ 223,511
Total Other Long-Term Obligations	<u>\$ 224,792</u>	<u>\$ 223,511</u>	<u>\$ 224,792</u>	<u>\$ 223,511</u>	<u>\$ 223,511</u>
Governmental Activities					
Long-Term Liabilities	<u>\$ 5,320,836</u>	<u>\$ 223,511</u>	<u>\$ 2,709,150</u>	<u>\$ 2,835,197</u>	<u>\$ 2,835,197</u>

The liability for compensated absences is 50% liquidated by the General Fund and 50% liquidated by the Operations and Maintenance Fund. The General Obligation Bonds will be repaid from the Debt Services Fund.

Bonds and notes payable consisted of the following at June 30, 2023:

NOTES TO FINANCIAL STATEMENTS (Continued)

	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	\$ 2,605,000	\$ 2,605,000
Total				<u>\$ 9,540,000</u>	<u>\$ 2,605,000</u>	<u>\$ 2,605,000</u>

At June 30, 2023 the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2024	\$ 2,605,000	\$ 48,174	\$ 2,653,174
Plus: Unamortized Premium	6,686	-	6,686
	<u>\$ 2,611,686</u>	<u>\$ 48,174</u>	<u>\$ 2,659,860</u>

NOTE 5 - PROPERTY TAXES

Property taxes receivable and unavailable revenue recorded in these financial statements are from the 2022 tax levy. A portion of the 2022 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 \$39,727,506 of the 2022 tax levy and \$36,597,925 of the 2021 tax levy, plus back taxes, less uncollectible amounts are allocable for use in fiscal year 2023. A summary of assessed valuations, rates, and extensions for tax years 2022, 2021, and 2020 is as follows:

Assessed Valuation	2022		2021		2020	
	Rate	Extension	Rate	Extension	Rate	Extension
		\$3,453,621,178		\$3,514,376,604		\$3,804,964,139
Educational	1.7983	\$ 58,693,603	1.6701	\$ 58,693,603	1.5101	\$ 57,458,763
Special Education	0.0117	400,638	0.0114	400,638	0.0105	399,521
Operations and Maintenance	0.2653	8,824,599	0.2511	8,824,599	0.2310	8,789,467
Debt Service	0.0814	2,678,629	0.0762	2,678,629	0.0694	2,641,646
Transportation	0.0802	2,558,466	0.0728	2,558,466	0.0643	2,446,591
Illinois Municipal Retirement	0.0437	1,454,951	0.0414	1,454,951	0.0412	1,567,645
Social Security	0.0408	1,251,118	0.0356	1,251,118	0.0346	1,316,517
Revenue Recapture	0.0368	864,242	0.0246	864,242	-	-
	<u>2.3582</u>	<u>\$ 76,726,246</u>	<u>2.1832</u>	<u>\$ 76,726,246</u>	<u>1.9611</u>	<u>\$ 74,620,150</u>

NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2023, the following fund had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	\$ 74,684,355	\$ 96,803,526	\$ 22,119,171

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 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, 2026. 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, 2022 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, 2023, 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 \$22,193,445 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, 2023, were \$237,117 and are deferred because they were paid after the June 30, 2022 measurement date.

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023, the District pension contribution was 10.49% of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$62,053 were paid from federal and special trust funds that required District contributions of \$6,509.

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, 2023, the District paid \$0 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, 2022, 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	\$ 3,257,129
State's proportionate share of the net pension liability associated with the District	282,534,326
Total	<u>\$ 285,791,455</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 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, 2022, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2022, the District’s proportion was 0.00388492%, which was a decrease of 0.0004003897% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$22,193,445 and revenue of \$22,193,445 for support provided by the State. At June 30, 2023, 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	\$ 6,547	\$ (17,958)	\$ (11,411)
Net difference between projected and actual earnings on pension plan investments	2,980	-	2,980
Changes of assumptions	15,018	(6,219)	8,799
Changes in proportion and differences between employer contributions and proportionate share of contributions	27,069	(607,366)	(580,297)
Employer contributions subsequent to the measurement date	237,117	-	237,117
	<u>\$ 288,731</u>	<u>\$ (631,543)</u>	<u>\$ (342,812)</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

\$237,117 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, 2024. 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:

<u>Year ending June 30</u>	
2024	\$ (158,402)
2025	(187,415)
2026	(167,386)
2027	(40,287)
2028	(26,439)
	<u>\$ (579,929)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
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, 2022 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, 2021 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-2020.

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equities large cap	16.30%	5.73%
U.S. equities small/mid cap	1.90%	6.78%
International equities developed	14.10%	6.56%
Emerging market equities	4.70%	8.55%
U.S. bonds core	6.90%	1.15%
Cash equivalents	1.20%	-0.32%
TIPS	0.50%	0.33%
International debt developed	1.20%	6.56%
Emerging international debt	3.70%	3.76%
Real estate	16.00%	5.42%
Private Debt	12.50%	5.29%
Hedge Funds	4.00%	3.48%
Private Equity	15.00%	10.04%
Infrastructure	2.00%	5.86%
Total	<u>100.00%</u>	

NOTES TO FINANCIAL STATEMENTS (Continued)

Discount Rate

At June 30, 2022, the discount rate used to measure total pension liability was 7.00%, which was the same as the June 30, 2021 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, 2022 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	\$ 3,983,497	\$ 3,257,129	\$ 2,654,799

TRS Fiduciary Net Position

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

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 an agent multiple-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

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2022, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	398
Inactive plan members entitled to but not yet receiving benefits	471
Active plan members	<u>234</u>
Total	<u><u>1,103</u></u>

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 2022 and 2023 were 15.01% and 12.95%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$1,571,782 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 (Asset)/Liability

The components of the net pension (asset)/liability of the IMRF actuarial valuation performed as of December 31, 2022, with a measurement date as of that date, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension (Asset)/Liability	\$ 78,137,949
IMRF Fiduciary Net Position	63,108,349
District's Net Pension (Asset)/Liability	15,029,600
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	80.77%

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2022 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, 2022:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Projected Return</u>
Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Fixed Income	25.50%	4.90%
Real Estate	10.50%	6.20%
Alternatives	9.50%	
Private Equity		9.90%
Hedge Funds		N/A
Commodities		6.25%
Cash Equivalents	1.00%	4.00%
	<u>100.00%</u>	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2022. 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. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

NOTES TO FINANCIAL STATEMENTS (Continued)

- 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
- 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 4.05%; 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 (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset)/Liability (A)-(B)
Balances at December 31, 2021	\$ 74,575,728	\$ 74,930,272	\$ (354,544)
Changes for the year:			
Service Cost	\$ 991,415	\$ -	\$ 991,415
Interest on the Total Pension Liability	5,273,990	-	5,273,990
Differences Between Expected and Actual Experience of the Total Pension Liability	1,950,298	-	1,950,298
Contributions - Employer	-	1,703,271	(1,703,271)
Contributions - Employee	-	492,429	(492,429)
Net Investment Income	-	(9,334,186)	9,334,186
Benefit Payments, including Refunds of Employee Contributions	(4,653,482)	(4,653,482)	-
Other (Net Transfer)	-	(29,955)	29,955
Net Changes	\$ 3,562,221	\$ (11,821,923)	\$ 15,384,144
Balances at December 31, 2022	\$ 78,137,949	\$ 63,108,349	\$ 15,029,600

Sensitivity of the Net Pension (Asset)/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 (Asset)/Liability	\$ 22,767,301	\$ 15,029,600	\$ 8,661,395

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

For the year ended June 30, 2023, the District recognized pension expense/(income) of \$2,752,203. At June 30, 2023, 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	\$ 793,469	\$ -	\$ 793,469
Net difference between projected and actual earnings on pension plan investments	5,038,329	-	5,038,329
Total deferred amounts to be recognized in pension expense in future periods	\$ 5,831,798	\$ -	\$ 5,831,798
Pension contributions made subsequent to the measurement date	797,967	-	797,967
Total deferred amounts related to pensions	\$ 6,629,765	\$ -	\$ 6,629,765

NOTES TO FINANCIAL STATEMENTS (Continued)

\$797,967 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflow s of Resources
2023	\$ 434,701
2024	808,104
2025	1,653,703
2026	2,935,290
Total	<u>\$ 5,831,798</u>

Below is a summary of various pension items:

	TRS	IMRF	Total
Deferred Outflow s of Resources:			
Employer Contributions	\$ 237,117	\$ 797,967	\$ 1,035,084
Experience	6,547	793,469	800,016
Assumptions	15,018	-	15,018
Proportionate Share	27,069	-	27,069
	<u>\$ 288,731</u>	<u>\$ 6,629,765</u>	<u>\$ 6,918,496</u>
Net Pension (Asset)/Liability	<u>\$ 3,257,129</u>	<u>\$ 15,029,600</u>	<u>\$ 18,286,729</u>
Pension Expense/(Income)	<u>\$ (106,961)</u>	<u>\$ (2,752,203)</u>	<u>\$ (2,859,164)</u>
Deferred Inflow s of Resources:			
Experience	\$ (17,958)	\$ -	\$ (17,958)
Assumptions	(6,219)	-	(6,219)
Proportionate Share	(607,366)	-	(607,366)
	<u>\$ (631,543)</u>	<u>\$ -</u>	<u>\$ (631,543)</u>

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023, 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, 2022, the employee contribution was 0.90% of salary and the employer contribution was 0.67% 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the State’s proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$363,113 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, 2022, 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	\$ 9,879,841
State's proportionate share of the net OPEB liability associated with the District	<u>13,440,540</u>
Total	<u>\$ 23,320,381</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward to June 30, 2022. The District’s proportion of the net OPEB liability was based on the District’s share of contributions to THIS for the measurement year ended June 30, 2022, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2022, the District’s proportion was 0.144343%, which was a decrease of 0.00372% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized benefit income of \$4,537,526 and on-behalf revenue/expense of \$363,113 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow s of Resources	Deferred Inflow s of Resources	Net Outflow s of Resources
Differences between expected and actual experience	\$ -	\$ (6,461,902)	\$ (6,461,902)
Net difference between projected and actual earnings on OPEB plan investments	1,426	(226)	1,200
Changes of assumptions	8,913	(24,370,939)	(24,362,026)
Changes in proportion and differences between employee contributions and proportionate share of contributions	225,823	(2,270,614)	(2,044,791)
Employer contributions subsequent to the measurement date	<u>273,912</u>	<u>-</u>	<u>273,912</u>
	<u>\$ 510,074</u>	<u>\$ (33,103,681)</u>	<u>\$ (32,593,607)</u>

\$273,912 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, 2024. 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:

<u>Year Ending June 30</u>	
2024	\$ (8,977,445)
2025	(10,621,759)
2026	(9,486,614)
2027	(2,283,269)
2028	<u>(1,498,432)</u>
	<u>\$ (32,867,519)</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

Actuarial Assumptions

The total OPEB 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	Depends on service and ranges from 8.50% at 1 year of service to 3.5% 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 2023 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 post-Medicare costs, and gradually decreases to an ultimate trend of 4.25%. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Annuitant Mortality and Pub-2010 Contingent Survivor Mortality Tables, adjusted for TRS experience. For disabled annuitants mortality rates were based on the PubNS-2010 Non-Safety Retiree Mortality Table. Mortality rates pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future improvements using Projection Scale MP-2020.

The actuarial assumptions that were used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

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%	0.33%
	100.0%	

Discount Rate

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 fixed-income municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.69% as of June 30, 2022, and 1.92% as of June 30, 2021. 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

Based on those assumptions, THIS’s fiduciary net position at June 30, 2022 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, 2022, the discount rate used to measure the total OPEB liability was 3.69%.

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 3.69%, 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 (2.69%) or 1 percentage-point higher (4.69%) than the current rate.

	1% Decrease 2.69%	Current Discount Rate 3.69%	1% Increase 4.69%
Employer’s proportionate share of the net OPEB liability	\$ 10,980,116	\$ 9,879,841	\$ 8,749,341

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 6.00% in 2023, 8.00% in 2024 decreasing to an ultimate trend rate of 4.25% in 2039. The Aetna MAPD plan (Medicare retirees) has a trend rate of 0% from 2024 to 2028, 19.42% for 2029 to 2033, 5.81% in 2034 and then decreasing to the same ultimate trend rate of 4.25% in 2039.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer’s proportionate share of the net OPEB liability	\$ 8,348,735	\$ 9,879,841	\$ 11,560,190

(a) One percentage point decreases in healthcare trend rates are 5.00% in 2023, 7.00% in 2024, decreasing to an ultimate trend rate of 3.25% in 2039 for Pre-Medicare per capita costs. One percentage point decreases in healthcare trend rates are 2.22% in 2023, 0% in 2024 to 2028, 18.42% from 2029 to 2033, 4.81% in 2034, decreasing to an ultimate trend rate of 3.25% in 2039 for Post-Medicare per capita costs.

(b) One percentage point increases in healthcare trend rates are 7.00% in 2023, 9.00% in 2024, decreasing to an ultimate trend rate of 5.25% in 2039 for Pre-Medicare per capita costs. One percentage point decreases in healthcare trend rates are 4.22% in 2023, 1% in 2024 to 2028, 20.42% from 2029 to 2033, 6.81% in 2034, decreasing to an ultimate trend rate of 5.25% in 2039 for Post-Medicare per capita costs.

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.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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	<u>52</u>
Total	<u><u>586</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2023, 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	4.13%
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	<p><i>IMRF Employees and Retirees</i>: Rates from the December 31, 2021 IMRF Actuarial Valuation Report</p> <p><u>Active Employees</u> - PubG.H-2010(B) Mortality Table - General (below -median income) with future mortality improvement using Scale MP-2020</p> <p><u>Retirees</u> - 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</p> <p><i>TRS Employees and Retirees</i>: Rates from the June 30, 2021 Teachers' Retirement System Actuarial Valuation Report</p> <p><u>Active Employees</u> - PubT-2010 Employee Mortality Table projected generationally with Scale MP-2020, with female and male rates multiplied by 90% for all ages.</p> <p><u>Retirees</u> - 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.</p>
Election at Retirement	<p><u>Certified Administrators</u> 100% will elect the TRIP medical insurance subsidy at retirement.</p> <p><u>Certified Teachers</u> 95% will elect the TRIP medical insurance subsidy at retirement.</p> <p><u>Custodial / Maintenance Employees</u> 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.</p> <p><u>Non-Contractual / Classified Employees</u> 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.</p> <p><u>Para-Professionals</u> 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.</p>
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.

NOTES TO FINANCIAL STATEMENTS (Continued)

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2022 through June 30, 2023. Assumption changes reflect a change in the discount rate of (0.04%) from 4.09% for the beginning of the year values and 4.13% 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 4.13% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2023.

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, 2022	\$ 7,851,135	\$ -	\$ 7,851,135
Changes for the year:			
Service Cost	\$ 325,219	\$ -	\$ 325,219
Interest on Total OPEB Liability	313,451	-	313,451
Assumption Changes	(22,018)	-	(22,018)
Benefit Payments	(374,591)	-	(374,591)
Net Changes	\$ 242,061	\$ -	\$ 242,061
Balances at June 30, 2023	\$ 8,093,196	\$ -	\$ 8,093,196

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 (Asset)/Liability		
1% Decrease 6.94%	Valuation Rate	1% Increase 6.58%
\$ 8,655,148	\$ 8,093,196	\$ 7,560,486

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 (Asset)/Liability		
1% Decrease 9.59%	Healthcare Cost Valuation Rate	1% Increase 11.04%
\$ 7,317,456	\$ 8,093,196	\$ 8,986,328

NOTES TO FINANCIAL STATEMENTS (Continued)

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$652,103. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow s of Resources	Deferred Inflow s of Resources	Net Inflow s of Resources
Differences Between Expected and Actual Experience	\$ 246,037	\$ (140,148)	\$ 105,889
Changes of Assumptions	1,043,907	(1,313,835)	(269,928)
Total	<u>\$ 1,289,944</u>	<u>\$ (1,453,983)</u>	<u>\$ (164,039)</u>

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 (8.92 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 Outflow s/(Inflow s) of Resources
2024	\$ 13,433
2025	13,433
2026	13,433
2027	31,908
2028	7,241
Thereafter	(243,487)
	<u>\$ (164,039)</u>

Below is a summary of the various postemployment items at June 30, 2023:

	THIS	OPEB	Total
OPEB Liability	<u>\$ 9,879,841</u>	<u>\$ 8,093,196</u>	<u>\$ 17,973,037</u>
Deferred Outflow s of Resources:			
Employer Contributions	\$ 273,912	\$ -	\$ 273,912
Investments	1,426	246,037	247,463
Assumptions	8,913	1,043,907	1,052,820
Proportionate Share	225,823	-	225,823
	<u>\$ 510,074</u>	<u>\$ 1,289,944</u>	<u>\$ 1,800,018</u>
Deferred Inflow s of Resources:			
Assumptions	\$ (24,370,939)	\$ (1,313,835)	\$ (25,684,774)
Experience	(6,461,902)	(140,148)	(6,602,050)
Investments	(226)	-	(226)
Proportionate Share	(2,270,614)	-	(2,270,614)
	<u>\$ (33,103,681)</u>	<u>\$ (1,453,983)</u>	<u>\$ (34,557,664)</u>

NOTE 9 - INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2023:

Transfer from	Transfer to	Amount
General Fund	Capital Projects Fund	\$ 3,646,822
Operations and Maintenance Fund	Capital Projects Fund	5,261,517

The transfers from the General Fund and the Operations and Maintenance Fund to the Capital Projects Fund were both made to help fund renovation projects.

NOTES TO FINANCIAL STATEMENTS (Continued)

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 governing 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 a supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC.

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023 were \$200,000 for individual claims and \$15,351,449 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, 2023 in the amount of \$1,323,372.

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:

	2023	2022	2021
Beginning Liability Balance	\$ 1,299,606	\$ 1,203,884	\$ 1,134,751
Claims Incurred	14,033,414	13,629,702	12,501,503
Payments	<u>(14,009,648)</u>	<u>(13,533,980)</u>	<u>(12,432,370)</u>
Ending Liability Balance	<u>\$ 1,323,372</u>	<u>\$ 1,299,606</u>	<u>\$ 1,203,884</u>

NOTE 13 - CONSTRUCTION COMMITMENTS

The District has projects for an HVAC upgrade and a clay tile roof replacement at north campus which are ongoing as of June 30, 2023. These projects have outstanding commitments of \$2,628,522 and \$518,405, 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:

2022 EAV	\$ 3,453,621,178
Rate	6.9%
Debt Margin	<u>\$ 238,299,861</u>
Current Debt	<u>2,605,000</u>
Remaining Debt Margin	<u>\$ 235,694,861</u>

NOTE 15 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement establishes financial reporting standards related to subscription-based information technology arrangements. 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

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2023, 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.

NOTE 17 - SUBSEQUENT EVENTS

On October 17, 2023, the District held the first of two competitive bond sales. The first sale closed on November 7, 2023 and provided the District with \$14,400,000 in proceeds. The District is scheduled to conduct its second bond sale on December 19, 2023 with an expected closing date of January 18, 2024. Proceeds from the second bond sale are expected to be \$13,000,000. All bond sale proceeds have been allocated to fund capital projects in the District over the next three years.

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, 2023

	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
TOTAL PENSION LIABILITY									
Service Cost	\$ 991,415	\$ 993,984	\$ 1,098,901	\$ 1,143,073	\$ 1,097,781	\$ 1,896,158	\$ 1,910,107	\$ 1,888,348	\$ 1,910,193
Interest on the Total Pension Liability	5,273,990	5,128,781	5,047,581	4,881,479	4,778,006	5,905,554	5,569,645	5,239,098	4,707,738
Differences Between Expected and Actual Experience	1,950,298	369,443	(224,008)	330,913	(248,512)	(16,916,691)	205,356	229,864	219,144
Changes of Assumptions	-	-	(494,395)	-	1,707,446	(2,098,655)	(190,087)	91,774	2,976,573
Benefit Payments, Including Refunds of Member Contributions	(4,653,482)	(4,322,583)	(4,188,655)	(3,895,981)	(3,570,776)	(3,271,515)	(3,144,117)	(2,750,646)	(2,498,671)
Net Change in Total Pension Liability	\$ 3,562,221	\$ 2,169,625	\$ 1,239,424	\$ 2,459,484	\$ 3,763,945	\$ (14,485,149)	\$ 4,350,904	\$ 4,698,438	\$ 7,314,977
Total Pension Liability - Beginning	74,575,728	72,406,103	71,166,679	68,707,195	64,943,250	79,428,399	75,077,495	70,379,057	63,064,080
Total Pension Liability - Ending	\$ 78,137,949	\$ 74,575,728	\$ 72,406,103	\$ 71,166,679	\$ 68,707,195	\$ 64,943,250	\$ 79,428,399	\$ 75,077,495	\$ 70,379,057
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 1,703,271	\$ 1,682,594	\$ 1,657,460	\$ 1,125,626	\$ 1,156,742	\$ 1,288,709	\$ 1,874,543	\$ 1,850,591	\$ 1,741,469
Contributions - Member	492,429	463,070	450,406	498,372	488,251	540,509	769,193	763,780	750,091
Net Investment Income	(9,334,186)	11,126,597	8,482,274	9,531,178	(2,648,847)	11,549,114	4,447,159	324,975	3,729,150
Benefit Payments, Including Refunds of Member Contributions	(4,653,482)	(4,322,583)	(4,188,655)	(3,895,981)	(3,570,776)	(3,271,515)	(3,144,117)	(2,750,646)	(2,498,671)
Other (Net Transfers)	(29,955)	(385,822)	489,567	179,326	3,608,647	(26,135,524)	410,486	(577,623)	203,986
Net Change in Plan Fiduciary Net Position	\$ (11,821,923)	\$ 8,563,856	\$ 6,891,052	\$ 7,438,521	\$ (965,983)	\$ (16,028,707)	\$ 4,357,264	\$ (388,923)	\$ 3,926,025
Plan Net Position - Beginning	74,930,272	66,366,416	59,475,364	52,036,843	53,002,826	69,031,533	64,674,269	65,063,192	61,137,167
Plan Net Position - Ending	\$ 63,108,349	\$ 74,930,272	\$ 66,366,416	\$ 59,475,364	\$ 52,036,843	\$ 53,002,826	\$ 69,031,533	\$ 64,674,269	\$ 65,063,192
District's Net Pension Liability	\$ 15,029,600	\$ (354,544)	\$ 6,039,687	\$ 11,691,315	\$ 16,670,352	\$ 11,940,424	\$ 10,396,866	\$ 10,403,226	\$ 5,315,865
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.77%	100.48%	91.66%	83.57%	75.74%	81.61%	86.91%	86.14%	92.45%
Covered Payroll	\$ 10,890,121	\$ 9,907,772	\$ 9,998,021	\$ 10,500,247	\$ 10,622,949	\$ 11,835,448	\$ 17,057,201	\$ 16,885,543	\$ 16,370,076
Employer's Net Pension Liability as a Percentage of Covered Payroll	138.01%	-3.58%	60.41%	111.34%	156.93%	100.89%	60.95%	61.61%	32.47%

* 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 information is available.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2023

	6/30/2023 *	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	\$ 1,636,402	\$ 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	1,703,271	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)	\$ (66,869)	\$ 2,596	\$ -	\$ 630,015	\$ 97	\$ (5,746)	\$ 43	\$ 65	\$ 26,499
Covered Payroll	\$ 11,317,237	\$ 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	15.05%	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 2022 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: 21-year closed period

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

Wage Growth: 2.75%

Price Inflation: 2.25%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases: 2.85% to 13.75%, including inflation

Investment Rate of Return: 7.25%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.

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

*Based on Valuation Assumptions used in the December 31, 2020 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, 2023

	6/30/2023 *	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	0.00388492%	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	\$ 3,257,129	\$ 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	282,534,326	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	<u>\$ 285,791,455</u>	<u>\$ 283,524,095</u>	<u>\$ 308,252,609</u>	<u>\$ 299,518,446</u>	<u>\$ 273,258,347</u>	<u>\$ 250,450,921</u>	<u>\$ 183,629,374</u>	<u>\$ 305,780,416</u>	<u>\$ 209,225,815</u>
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	\$ 33,260,883
Employer's proportionate share of the Net Pension Liability as a percentage of its Covered Payroll	8.19%	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	42.80%	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 2022 measurement year, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.50% and a real return of 4.50%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Sept. 30, 2021.

For the 2021-2017 measurement years, 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. 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, 2023

	6/30/2023 *	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	\$ 230,548	\$ 222,921	\$ 219,724	\$ 231,734	\$ 216,445	\$ 217,096	\$ 219,744	\$ 236,266	\$ 241,899
Contributions in relation to Statutorily-Required Contribution	230,736	222,928	219,705	213,608	217,165	199,009	203,605	240,601	310,016
Contribution deficiency/(excess)	\$ (188)	\$ (7)	\$ 19	\$ 18,126	\$ (720)	\$ 18,087	\$ 16,139	\$ (4,335)	\$ (68,117)
Employer's Covered Payroll	\$ 40,882,325	\$ 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%	0.56%	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, 2023

	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
TOTAL OPEB LIABILITY						
Service Cost	\$ 325,219	\$ 433,201	\$ 472,377	\$ 448,086	\$ 369,645	\$ 328,417
Interest	313,451	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	(22,018)	(1,559,379)	369,608	935,233	275,134	(72,461)
Benefit Payments	(374,591)	(341,474)	(91,452)	(180,153)	(267,731)	(254,630)
Other Changes	-	-	-	123,877	(775)	79,725
Net Change in Total OPEB Liability	\$ 242,061	\$ (964,318)	\$ 958,317	\$ 1,383,914	\$ 538,127	\$ 65,075
Total OPEB Liability - Beginning	7,851,135	8,815,453	7,857,136	6,473,222	5,935,095	5,870,020
Total OPEB Liability - Ending	\$ 8,093,196	\$ 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%	0.00%
Covered-Employee Payroll	\$ 46,917,078	\$ 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	17.25%	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:

4.13%	4.09%	2.18%	2.66%	2.79%	3.35%
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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, 2023

	<u>6/30/2023 *</u>	<u>6/30/2022 *</u>	<u>6/30/2021 *</u>	<u>6/30/2020 *</u>	<u>6/30/2019 *</u>	<u>6/30/2018 *</u>
Employer's proportion of the Net OPEB Liability	0.1443430%	0.1480630%	0.1497460%	0.1497530%	0.1538810%	0.1557070%
Employer's proportionate share of the Net OPEB Liability	\$ 9,879,841	\$ 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	<u>13,440,540</u>	<u>44,276,575</u>	<u>54,237,707</u>	<u>56,125,629</u>	<u>54,438,098</u>	<u>53,062,338</u>
Total	<u>\$ 23,320,381</u>	<u>\$ 76,932,475</u>	<u>\$ 94,273,555</u>	<u>\$ 97,573,483</u>	<u>\$ 94,979,305</u>	<u>\$ 93,467,744</u>
Employer's Covered Payroll	\$ 39,782,032	\$ 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	24.83%	84.96%	105.69%	112.54%	111.23%	112.80%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	5.24%	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 2022 measurement year, projected per capita costs were adjusted to reflect the newly established zero premium MAPD plan and the discount rate was changed from 1.92% to 3.69%.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
 SCHEDULE OF EMPLOYER CONTRIBUTION
 JUNE 30, 2023

	<u>6/30/2023 *</u>	<u>6/30/2022 *</u>	<u>6/30/2021 *</u>	<u>6/30/2020 *</u>	<u>6/30/2019 *</u>	<u>6/30/2018 *</u>
Statutorily-Required Contribution	\$ 266,916	\$ 353,575	\$ 348,505	\$ 338,622	\$ 320,751	\$ 300,893
Contributions in relation to the Statutorily-Required Contribution	<u>266,540</u>	<u>353,610</u>	<u>348,497</u>	<u>348,497</u>	<u>321,013</u>	<u>300,887</u>
Contribution deficiency/(excess)	<u>\$ 376</u>	<u>\$ (35)</u>	<u>\$ 8</u>	<u>\$ (9,875)</u>	<u>\$ (262)</u>	<u>\$ 6</u>
Employer's Covered Payroll	\$ 40,882,325	\$ 39,782,032	\$ 38,435,815	\$ 37,880,143	\$ 36,448,971	\$ 35,820,619
Contributions as a percentage of Covered Payroll	0.65%	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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Over (Under)		
REVENUES					
Property Taxes	\$ 59,015,577	\$ 59,015,577	\$ 59,600,259	\$ 584,682	\$ 57,750,929
Payments in Lieu of Taxes	4,713,638	6,963,638	6,305,088	(658,550)	4,514,884
Tuition	295,000	295,000	205,498	(89,502)	247,416
Earnings on Investments	230,000	230,000	1,209,951	979,951	(10,986)
Food Services	945,000	945,000	974,449	29,449	913,403
District/School Activity Income	1,167,550	2,967,550	3,825,331	857,781	2,930,427
Textbooks	545,000	545,000	534,644	(10,356)	556,951
Other Local Sources	179,163	179,163	395,594	216,431	127,878
State Aid					
General State Aid	2,795,963	2,795,963	2,800,348	4,385	2,795,963
Special Education	500,000	500,000	522,258	22,258	469,718
Career and Technical Education	83,000	83,000	82,472	(528)	82,069
State Free Lunch and Breakfast	1,500	1,500	595	(905)	865
Driver Education	100,000	100,000	99,747	(253)	101,551
Technology - Learning Technology Centers	-	-	3,458	3,458	4,036
Federal Aid					
Food Service	10,000	10,000	10,401	401	8,895
Title I	200,000	200,000	199,433	(567)	216,969
Title IV	15,000	15,000	8,367	(6,633)	14,412
Federal Special Education	1,020,964	1,020,964	1,156,000	135,036	975,441
CTE - Perkins	37,000	37,000	40,703	3,703	37,125
Title II - Teacher Quality	60,000	60,000	50,022	(9,978)	101,916
Medicaid Matching Funds - Administrative Outreach	65,000	65,000	51,063	(13,937)	38,029
Medicaid Matching Funds - Fee-for-Service Program	15,000	15,000	18,026	3,026	11,014
Other Federal Aid	300,000	300,000	164,736	(135,264)	260,770
State Retirement Contributions	-	-	22,556,558	22,556,558	20,575,658
Total Revenues	\$ 72,294,355	\$ 76,344,355	\$ 100,815,001	\$ 24,470,646	\$ 92,725,333
EXPENDITURES					
Instruction					
Regular Programs					
Salaries	\$ 27,033,991	\$ 27,033,991	\$ 26,855,729	\$ (178,262)	\$ 26,409,905
Employee Benefits	4,002,500	4,002,500	4,016,793	14,293	3,946,830
Purchased Services	633,148	633,148	613,136	(20,012)	576,128
Supplies and Materials	637,970	637,970	921,054	283,084	744,740
Other Objects	5,575	5,575	1,252	(4,323)	3,250
Non-Capitalized Equipment	418,058	418,058	476,357	58,299	146,549
	\$ 32,731,242	\$ 32,731,242	\$ 32,884,321	\$ 153,079	\$ 31,827,402
Special Education Programs					
Salaries	\$ 6,083,020	\$ 6,083,020	\$ 6,006,729	\$ (76,291)	\$ 5,680,956
Employee Benefits	1,258,799	1,258,799	1,226,223	(32,576)	1,235,928
Purchased Services	34,915	34,915	24,979	(9,936)	27,806
Supplies and Materials	45,968	45,968	80,642	34,674	37,684
Other Objects	1,000	1,000	650	(350)	600
Non-Capitalized Equipment	2,992	2,992	6,412	3,420	7,619
	\$ 7,426,694	\$ 7,426,694	\$ 7,345,635	\$ (81,059)	\$ 6,990,593
Remedial and Supplemental Programs K-12					
Salaries	\$ 43,127	\$ 43,127	\$ 49,664	\$ 6,537	\$ 83,322
Employee Benefits	22,575	22,575	5,581	(16,994)	21,413
Purchased Services	32,000	32,000	63,367	31,367	55,125
Supplies and Materials	140,000	140,000	10,396	(129,604)	10,423
Other Objects	-	-	2,648	2,648	3,225
Non-Capitalized Equipment	-	-	-	-	35,850
	\$ 237,702	\$ 237,702	\$ 131,656	\$ (106,046)	\$ 209,358
Adult/Continuing Education Programs					
Salaries	\$ 28,000	\$ 28,000	\$ 10,646	\$ (17,354)	\$ -
Employee Benefits	2,529	2,529	69	(2,460)	35
Purchased Services	27,150	27,150	-	(27,150)	-
Supplies and Materials	1,000	1,000	-	(1,000)	-
Other Objects	11,500	11,500	-	(11,500)	-
	\$ 70,179	\$ 70,179	\$ 10,715	\$ (59,464)	\$ 35
CTE Programs					
Salaries	\$ -	\$ -	\$ 1,215	\$ 1,215	\$ -
Employee Benefits	-	-	142	142	-
Purchased Services	4,700	4,700	6,331	1,631	5,065
Supplies and Materials	15,500	15,500	1,360	(14,140)	21,315
Non-Capitalized Equipment	-	-	31,407	31,407	11,022
	\$ 20,200	\$ 20,200	\$ 40,455	\$ 20,255	\$ 37,402
Interscholastic Programs					
Salaries	\$ 1,553,156	\$ 1,553,156	\$ 1,546,359	\$ (6,797)	\$ 1,474,422
Employee Benefits	17,270	17,270	11,989	(5,281)	12,670
Purchased Services	283,245	283,245	290,163	6,918	247,792
Supplies and Materials	143,065	143,065	136,285	(6,780)	112,638
Other Objects	11,700	11,700	9,069	(2,631)	11,503
Non-Capitalized Equipment	18,300	18,300	42,974	24,674	19,596
	\$ 2,026,736	\$ 2,026,736	\$ 2,036,839	\$ 10,103	\$ 1,878,621

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	
EXPENDITURES (Continued)					
Instruction (Continued)					
Summer School Programs					
Salaries	\$ 219,222	\$ 219,222	\$ 203,078	\$ (16,144)	\$ 219,719
Employee Benefits	2,425	2,425	1,817	(608)	3,484
Purchased Services	200,575	200,575	129,348	(71,227)	211,131
Supplies and Materials	8,250	8,250	9,047	797	9,016
Other Objects	10,000	10,000	-	(10,000)	-
	<u>\$ 440,472</u>	<u>\$ 440,472</u>	<u>\$ 343,290</u>	<u>\$ (97,182)</u>	<u>\$ 443,350</u>
Driver's Education Programs					
Salaries	\$ 598,829	\$ 598,829	\$ 584,872	\$ (13,957)	\$ 570,258
Employee Benefits	75,732	75,732	76,160	428	74,563
Purchased Services	46,300	46,300	45,482	(818)	45,948
Supplies and Materials	11,000	11,000	7,733	(3,267)	7,936
Other Objects	150	150	-	(150)	110
Non-Capitalized Equipment	-	-	3,072	3,072	-
	<u>\$ 732,011</u>	<u>\$ 732,011</u>	<u>\$ 717,319</u>	<u>\$ (14,692)</u>	<u>\$ 698,815</u>
Bilingual Programs					
Salaries	\$ -	\$ -	\$ 770	\$ 770	\$ -
Employee Benefits	-	-	9	9	-
Purchased Services	6,750	6,750	7,140	390	7,255
Supplies and Materials	5,000	5,000	3,971	(1,029)	1,580
	<u>\$ 11,750</u>	<u>\$ 11,750</u>	<u>\$ 11,890</u>	<u>\$ 140</u>	<u>\$ 8,835</u>
Truant Alternative and Optional Programs					
Salaries	\$ 400,800	\$ 400,800	\$ 395,716	\$ (5,084)	\$ 394,814
Employee Benefits	76,790	76,790	88,258	11,468	81,458
Purchased Services	22,200	22,200	41,338	19,138	-
Supplies and Materials	1,000	1,000	138	(862)	47
Other Objects	-	-	84,781	84,781	-
	<u>\$ 500,790</u>	<u>\$ 500,790</u>	<u>\$ 610,231</u>	<u>\$ 109,441</u>	<u>\$ 476,319</u>
Private Tuition					
Special Education Programs K-12					
Other Objects	\$ 2,068,000	\$ 2,368,000	\$ 2,380,474	\$ 12,474	\$ 1,603,849
Remedial/Supplemental Programs K-12					
Other Objects	35,000	35,000	63,400	28,400	38,729
CTE Programs					
Other Objects	200,000	200,000	206,420	6,420	132,935
	<u>\$ 2,303,000</u>	<u>\$ 2,603,000</u>	<u>\$ 2,650,294</u>	<u>\$ 47,294</u>	<u>\$ 1,775,513</u>
Student Activity Fund					
Other Objects	\$ -	\$ 1,800,000	\$ 2,570,628	\$ 770,628	\$ 1,724,861
	<u>\$ -</u>	<u>\$ 1,800,000</u>	<u>\$ 2,570,628</u>	<u>\$ 770,628</u>	<u>\$ 1,724,861</u>
State Retirement Contributions					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,556,558</u>	<u>\$ 22,556,558</u>	<u>\$ 20,575,658</u>
Total Instruction	<u>\$ 46,500,776</u>	<u>\$ 48,600,776</u>	<u>\$ 71,909,831</u>	<u>\$ 23,309,055</u>	<u>\$ 66,646,762</u>
Support Services					
Pupil					
Attendance and Social Work Services					
Salaries	\$ 1,402,418	\$ 1,402,418	\$ 1,369,067	\$ (33,351)	\$ 1,241,535
Employee Benefits	402,850	402,850	391,539	(11,311)	393,201
Purchased Services	13,150	13,150	11,377	(1,773)	8,763
Supplies and Materials	6,300	6,300	5,052	(1,248)	3,692
Other Objects	500	500	419	(81)	409
	<u>\$ 1,825,218</u>	<u>\$ 1,825,218</u>	<u>\$ 1,777,454</u>	<u>\$ (47,764)</u>	<u>\$ 1,647,600</u>
Guidance Services					
Salaries	\$ 3,596,124	\$ 3,596,124	\$ 3,734,708	\$ 138,584	\$ 3,501,040
Employee Benefits	590,406	590,406	589,995	(411)	590,668
Purchased Services	135,200	135,200	166,834	31,634	255,313
Supplies and Materials	56,600	56,600	38,140	(18,460)	52,938
Other Objects	4,050	4,050	465	(3,585)	1,224
Non-Capitalized Equipment	1,500	1,500	4,467	2,967	-
	<u>\$ 4,383,880</u>	<u>\$ 4,383,880</u>	<u>\$ 4,534,609</u>	<u>\$ 150,729</u>	<u>\$ 4,401,183</u>
Health Services					
Salaries	\$ 271,621	\$ 271,621	\$ 191,843	\$ (79,778)	\$ 228,828
Employee Benefits	67,791	67,791	56,525	(11,266)	62,826
Purchased Services	39,750	39,750	39,686	(64)	37,951
Supplies and Materials	10,150	10,150	8,765	(1,385)	8,983
Non-Capitalized Equipment	-	-	3,850	3,850	-
	<u>\$ 389,312</u>	<u>\$ 389,312</u>	<u>\$ 300,669</u>	<u>\$ (88,643)</u>	<u>\$ 338,588</u>
Other Support Services - Pupil					
Salaries	\$ 127,900	\$ 127,900	\$ 119,067	\$ (8,833)	\$ 110,195
Employee Benefits	475	475	1,500	1,025	1,593
Purchased Services	52,850	52,850	62,143	9,293	35,051
Supplies and Materials	43,300	43,300	52,922	9,622	38,719
	<u>\$ 224,525</u>	<u>\$ 224,525</u>	<u>\$ 235,632</u>	<u>\$ 11,107</u>	<u>\$ 185,558</u>
Total Support Services - Pupil	<u>\$ 6,822,935</u>	<u>\$ 6,822,935</u>	<u>\$ 6,848,364</u>	<u>\$ 25,429</u>	<u>\$ 6,572,929</u>

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, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Over (Under)		
EXPENDITURES (Continued)					
Support Services (Continued)					
Instructional Staff					
Improvement of Instruction Services					
Salaries	\$ 364,887	\$ 364,887	\$ 356,423	\$ (8,464)	\$ 386,753
Employee Benefits	72,593	72,593	69,743	(2,850)	71,184
Purchased Services	123,750	123,750	83,598	(40,152)	84,518
Supplies and Materials	19,700	19,700	9,129	(10,571)	28,820
Other Objects	650	650	303	(347)	552
Non-Capitalized Equipment	-	-	46,111	46,111	33,482
	<u>\$ 581,580</u>	<u>\$ 581,580</u>	<u>\$ 565,307</u>	<u>\$ (16,273)</u>	<u>\$ 605,309</u>
Educational Media Services					
Salaries	\$ 1,803,938	\$ 1,803,938	\$ 1,733,999	\$ (69,939)	\$ 1,704,953
Employee Benefits	331,504	331,504	296,685	(34,819)	336,141
Purchased Services	584,380	584,380	568,671	(15,709)	544,936
Supplies and Materials	392,630	392,630	100,469	(292,161)	89,703
Other Objects	1,250	1,250	1,030	(220)	-
Non-Capitalized Equipment	81,600	81,600	325,355	243,755	5,742
	<u>\$ 3,195,302</u>	<u>\$ 3,195,302</u>	<u>\$ 3,026,209</u>	<u>\$ (169,093)</u>	<u>\$ 2,681,475</u>
Assessment and Testing					
Salaries	\$ 315,769	\$ 315,769	\$ 306,688	\$ (9,081)	\$ -
Employee Benefits	15,745	15,745	38,373	22,628	-
Purchased Services	113,675	113,675	95,326	(18,349)	-
Supplies and Materials	20,060	20,060	9,513	(10,547)	-
	<u>\$ 465,249</u>	<u>\$ 465,249</u>	<u>\$ 449,900</u>	<u>\$ (15,349)</u>	<u>\$ -</u>
Total Support Services - Instructional Staff	<u>\$ 4,242,131</u>	<u>\$ 4,242,131</u>	<u>\$ 4,041,416</u>	<u>\$ (200,715)</u>	<u>\$ 3,286,784</u>
General Administration					
Board of Education Services					
Purchased Services	\$ 437,500	\$ 437,500	\$ 916,505	\$ 479,005	\$ 341,175
Supplies and Materials	20,000	20,000	23,880	3,880	14,715
Other Objects	21,000	21,000	20,115	(885)	15,080
	<u>\$ 478,500</u>	<u>\$ 478,500</u>	<u>\$ 960,500</u>	<u>\$ 482,000</u>	<u>\$ 370,970</u>
Executive Administration Services					
Salaries	\$ 353,683	\$ 353,683	\$ 309,050	\$ (44,633)	\$ 387,077
Employee Benefits	68,737	68,737	63,096	(5,641)	62,931
Purchased Services	40,000	40,000	46,229	6,229	45,906
Supplies and Materials	6,800	6,800	15,442	8,642	6,393
Other Objects	3,500	3,500	6,561	3,061	2,854
Non-Capitalized Equipment	-	-	3,255	3,255	-
	<u>\$ 472,720</u>	<u>\$ 472,720</u>	<u>\$ 443,633</u>	<u>\$ (29,087)</u>	<u>\$ 505,161</u>
Total Support Services - General Administration	<u>\$ 951,220</u>	<u>\$ 951,220</u>	<u>\$ 1,404,133</u>	<u>\$ 452,913</u>	<u>\$ 876,131</u>
School Administration					
Office of the Principal Services					
Salaries	\$ 3,445,781	\$ 3,445,781	\$ 3,382,438	\$ (63,343)	\$ 3,300,820
Employee Benefits	604,711	604,711	560,897	(43,814)	565,308
Purchased Services	75,300	75,300	57,902	(17,398)	72,793
Supplies and Materials	46,100	46,100	36,804	(9,296)	53,531
Other Objects	9,900	9,900	2,111	(7,789)	710
Non-Capitalized Equipment	-	-	-	-	1,279
	<u>\$ 4,181,792</u>	<u>\$ 4,181,792</u>	<u>\$ 4,040,152</u>	<u>\$ (141,640)</u>	<u>\$ 3,994,441</u>
Other Support Services - School Administration					
Purchased Services	\$ 41,000	\$ 41,000	\$ 26,862	\$ (14,138)	\$ 31,148
Supplies and Materials	1,000	1,000	322	(678)	391
	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 27,184</u>	<u>\$ (14,816)</u>	<u>\$ 31,539</u>
Total Support Services - School Administration	<u>\$ 4,223,792</u>	<u>\$ 4,223,792</u>	<u>\$ 4,067,336</u>	<u>\$ (156,456)</u>	<u>\$ 4,025,980</u>
Business					
Direction of Business Support Services					
Salaries	\$ 202,335	\$ 202,335	\$ 202,751	\$ 416	\$ 196,604
Employee Benefits	50,551	50,551	50,034	(517)	48,827
Purchased Services	800	800	1,026	226	702
Other Objects	500	500	340	(160)	340
	<u>\$ 254,186</u>	<u>\$ 254,186</u>	<u>\$ 254,151</u>	<u>\$ (35)</u>	<u>\$ 246,473</u>
Fiscal Services					
Salaries	\$ 364,992	\$ 364,992	\$ 370,366	\$ 5,374	\$ 347,638
Employee Benefits	86,487	86,487	61,781	(24,706)	71,782
Purchased Services	9,950	9,950	12,457	2,507	8,146
Supplies and Materials	4,500	4,500	4,937	437	5,301
Other Objects	120,750	120,750	131,187	10,437	120,385
	<u>\$ 586,679</u>	<u>\$ 586,679</u>	<u>\$ 580,728</u>	<u>\$ (5,951)</u>	<u>\$ 553,252</u>
Total Support Services - Business	<u>\$ 840,865</u>	<u>\$ 840,865</u>	<u>\$ 834,879</u>	<u>\$ (5,986)</u>	<u>\$ 799,725</u>

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Over (Under)		
EXPENDITURES (Continued)					
Support Services (Continued)					
Operations and Maintenance					
Purchased Services	\$ 167,500	\$ 167,500	\$ 148,509	\$ (18,991)	\$ 148,468
Supplies and Materials	2,500	2,500	430	(2,070)	1,147
Total Support Services - Operations and Maintenance	\$ 170,000	\$ 170,000	\$ 148,939	\$ (21,061)	\$ 149,615
Food Services					
Purchased Services	\$ 1,236,200	\$ 1,236,200	\$ 1,171,074	\$ (65,126)	\$ 1,032,943
Supplies and Materials	10,000	10,000	6,385	(3,615)	4,280
Total Support Services - Food Services	\$ 1,246,200	\$ 1,246,200	\$ 1,177,459	\$ (68,741)	\$ 1,037,223
Internal Services					
Salaries	\$ 185,323	\$ 185,323	\$ 184,553	\$ (770)	\$ 164,692
Employee Benefits	68,717	68,717	70,020	1,303	70,209
Purchased Services	32,500	32,500	23,384	(9,116)	22,117
Supplies and Materials	440,000	440,000	400,612	(39,388)	566,235
Other Objects	25,000	25,000	-	(25,000)	24,376
Non-Capitalized Equipment	2,000	2,000	-	(2,000)	-
Total Support Services - Internal Services	\$ 753,540	\$ 753,540	\$ 678,569	\$ (74,971)	\$ 847,629
Central					
Information Services					
Salaries	\$ 196,784	\$ 196,784	\$ 165,292	\$ (31,492)	\$ 166,489
Employee Benefits	8,177	8,177	25,467	17,290	7,728
Purchased Services	111,750	111,750	111,949	199	66,684
Supplies and Materials	3,400	3,400	948	(2,452)	1,620
Other Objects	1,000	1,000	-	(1,000)	560
Total Support Services - Information Services	\$ 321,111	\$ 321,111	\$ 303,656	\$ (17,455)	\$ 243,081
Staff Services					
Salaries	\$ 363,828	\$ 363,828	\$ 371,196	\$ 7,368	\$ 359,056
Employee Benefits	95,716	95,716	92,188	(3,528)	90,527
Purchased Services	51,750	51,750	114,687	62,937	66,451
Supplies and Materials	5,000	5,000	4,651	(349)	1,637
Other Objects	1,000	1,000	1,720	720	1,048
Non-Capitalized Equipment	-	-	8,552	8,552	-
Total Support Services - Staff Services	\$ 517,294	\$ 517,294	\$ 592,994	\$ 75,700	\$ 518,719
Data Processing Services					
Salaries	\$ 216,202	\$ 216,202	\$ 196,719	\$ (19,483)	\$ 233,848
Employee Benefits	35,881	35,881	26,359	(9,522)	35,789
Purchased Services	154,455	154,455	136,788	(17,667)	146,325
Supplies and Materials	500	500	96	(404)	-
Other Objects	300	300	300	-	300
Total Support Services - Data Processing Services	\$ 407,338	\$ 407,338	\$ 360,262	\$ (47,076)	\$ 416,262
Total Support Services - Central	\$ 1,245,743	\$ 1,245,743	\$ 1,256,912	\$ 11,169	\$ 1,178,062
Other Support Services					
Employee Benefits	\$ 372,036	\$ 372,036	\$ 2	\$ (372,034)	\$ 1
Purchased Services	504,307	504,307	491,662	(12,645)	487,289
Total Support Services - Other Support Services	\$ 876,343	\$ 876,343	\$ 491,664	\$ (384,679)	\$ 487,290
Total Support Services	\$ 21,372,769	\$ 21,372,769	\$ 20,949,671	\$ (423,098)	\$ 19,261,368
Community Services					
Salaries	\$ 248,750	\$ 248,750	\$ 223,112	\$ (25,638)	\$ 209,094
Employee Benefits	1,783	1,783	1,074	(709)	1,117
Purchased Services	5,150	5,150	600	(4,550)	506,929
Supplies and Materials	48,125	48,125	128,740	80,615	62,876
Other Objects	-	-	-	-	4,664
Total Community Services	\$ 303,808	\$ 303,808	\$ 353,526	\$ 49,718	\$ 784,680
Intergovernmental Payments					
Payments to Other Districts and Governmental Units					
Payments to Other Districts and Governmental Units (In-State)					
Payments for Regular Programs					
Other Objects	\$ -	\$ -	\$ 2,539	\$ 2,539	\$ 1,846
Payments for Special Education Programs	\$ -	\$ -	\$ 2,539	\$ 2,539	\$ 1,846
Purchased Services	\$ 2,100,000	\$ 2,400,000	\$ 1,826,064	\$ (573,936)	\$ 2,011,941
Other Objects	125,000	125,000	-	(125,000)	-
Total Payments to Other Districts and Governmental Units (In-State)	\$ 2,225,000	\$ 2,525,000	\$ 1,826,064	\$ (698,936)	\$ 2,011,941
Total Payments to Other Districts and Governmental Units (In-State)	\$ 2,225,000	\$ 2,525,000	\$ 1,828,603	\$ (696,397)	\$ 2,013,787

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted Amounts		2023		2022
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
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	\$ 420,000	\$ 590,000	\$ 581,037	\$ (8,963)	\$ 433,167
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 420,000	\$ 590,000	\$ 581,037	\$ (8,963)	\$ 433,167
Total Payments to Other Districts and Governmental Units	\$ 2,645,000	\$ 3,115,000	\$ 2,409,640	\$ (705,360)	\$ 2,446,954
Total Intergovernmental Payments	\$ 2,645,000	\$ 3,115,000	\$ 2,409,640	\$ (705,360)	\$ 2,446,954
Capital Outlay					
Instruction					
Regular Programs	\$ 183,002	\$ 183,002	\$ 6,899	\$ (176,103)	\$ 25,990
Special Education Programs	-	-	5,584	5,584	10,530
Other Instructional Programs	-	-	14,830	14,830	11,950
Support Services					
Instructional Staff	1,100,000	1,100,000	1,153,545	53,545	9,973
Internal Services	-	-	-	-	13,324
Total Capital Outlay	\$ 1,292,002	\$ 1,292,002	\$ 1,180,858	\$ (111,144)	\$ 71,767
Total Expenditures	\$ 72,114,355	\$ 74,684,355	\$ 96,803,526	\$ 22,119,171	\$ 89,211,531
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 180,000	\$ 1,660,000	\$ 4,011,475	\$ 2,351,475	\$ 3,513,802
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	(3,646,822)	(3,646,822)	(3,646,822)	-	-
NET CHANGE IN FUND BALANCE	\$ (3,466,822)	\$ (1,986,822)	\$ 364,653	\$ 2,351,475	\$ 3,513,802
FUND BALANCE - JULY 1, 2022			40,305,579		36,791,777
FUND BALANCE - JUNE 30, 2023			\$ 40,670,232		\$ 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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	
REVENUES					
Property Taxes	\$ 8,808,379	\$ 8,808,379	\$ 8,819,769	\$ 11,390	\$ 8,822,409
Payments in Lieu of Taxes	2,382,976	2,382,976	4,282,157	1,899,181	5,310,516
Earnings on Investments	75,000	75,000	396,031	321,031	(8,165)
Other Local Sources	160,000	160,000	202,425	42,425	142,497
State Aid					
School Infrastructure - Maintenance	1,000,000	1,000,000	1,050,000	50,000	50,000
Federal Aid					
Other Federal Aid	2,000,000	2,000,000	2,030,431	30,431	-
Total Revenues	\$ 14,426,355	\$ 14,426,355	\$ 16,780,813	\$ 2,354,458	\$ 14,317,257
EXPENDITURES					
Support Services					
Operations and Maintenance					
Salaries	\$ 3,843,593	\$ 3,843,593	\$ 3,916,268	\$ 72,675	\$ 3,455,969
Employee Benefits	713,494	713,494	678,780	(34,714)	674,949
Purchased Services	1,920,350	1,920,350	1,689,344	(231,006)	1,758,087
Supplies and Materials	1,998,000	1,998,000	1,701,916	(296,084)	1,663,870
Other Objects	300	300	1,145	845	355
Non-Capitalized Equipment	-	-	21,859	21,859	-
Total Support Services - Operations and Maintenance	\$ 8,475,737	\$ 8,475,737	\$ 8,009,312	\$ (466,425)	\$ 7,553,230
Food Services					
Non-Capitalized Equipment	\$ -	\$ -	\$ 3,900	\$ 3,900	\$ -
Total Support Services - Food Services	\$ -	\$ -	\$ 3,900	\$ 3,900	\$ -
Total Support Services	\$ 8,475,737	\$ 8,475,737	\$ 8,013,212	\$ (462,525)	\$ 7,553,230
Capital Outlay					
Support Services					
Operations and Maintenance	\$ 614,101	\$ 814,101	\$ 665,946	\$ (148,155)	\$ 5,856,035
Food Services	15,000	15,000	-	(15,000)	9,194
Total Capital Outlay	\$ 629,101	\$ 829,101	\$ 665,946	\$ (163,155)	\$ 5,865,229
Total Expenditures	\$ 9,104,838	\$ 9,304,838	\$ 8,679,158	\$ (625,680)	\$ 13,418,459
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 5,321,517	\$ 5,121,517	\$ 8,101,655	\$ 2,980,138	\$ 898,798
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	(5,261,517)	(5,261,517)	(5,261,517)	-	-
NET CHANGE IN FUND BALANCE	\$ 60,000	\$ (140,000)	\$ 2,840,138	\$ 2,980,138	\$ 898,798
FUND BALANCE - JULY 1, 2022			8,906,066		8,007,268
FUND BALANCE - JUNE 30, 2023			\$ 11,746,204		\$ 8,906,066

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	Amounts
REVENUES					
Property Taxes	\$ 2,561,104	\$ 2,561,104	\$ 2,611,774	\$ 50,670	\$ 2,354,713
Payments in Lieu of Taxes	109,071	109,071	-	(109,071)	586,470
Earnings on Investments	15,000	15,000	148,380	133,380	(2,857)
Other Local Sources	-	-	10,606	10,606	-
State Aid					
Transportation	1,005,000	1,005,000	1,007,634	2,634	702,873
Total Revenues	\$ 3,690,175	\$ 3,690,175	\$ 3,778,394	\$ 88,219	\$ 3,641,199
EXPENDITURES					
Support Services					
Transportation					
Salaries	\$ -	\$ -	\$ 28,150	\$ 28,150	\$ 11,103
Purchased Services	3,590,175	3,390,175	2,761,959	(628,216)	3,053,084
Total Support Services - Transportation	\$ 3,590,175	\$ 3,390,175	\$ 2,790,109	\$ (600,066)	\$ 3,064,187
Total Support Services	\$ 3,590,175	\$ 3,390,175	\$ 2,790,109	\$ (600,066)	\$ 3,064,187
Capital Outlay					
Support Services					
Transportation	\$ 90,000	\$ 90,000	\$ -	\$ (90,000)	\$ -
Total Capital Outlay	\$ 90,000	\$ 90,000	\$ -	\$ (90,000)	\$ -
Total Expenditures	\$ 3,680,175	\$ 3,480,175	\$ 2,790,109	\$ (690,066)	\$ 3,064,187
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 10,000	\$ 210,000	\$ 988,285	\$ 778,285	\$ 577,012
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ 10,000	\$ 210,000	\$ 988,285	\$ 778,285	\$ 577,012
FUND BALANCE - JULY 1, 2022			3,732,194		3,155,182
FUND BALANCE - JUNE 30, 2023			\$ 4,720,479		\$ 3,732,194

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
REVENUES					
Property Taxes	\$ 2,701,786	\$ 2,701,786	\$ 2,602,979	\$ (98,807)	\$ 2,880,620
Payments in Lieu of Taxes	544,315	544,315	544,315	-	255,000
Earnings on Investments	15,000	15,000	42,719	27,719	(814)
Total Revenues	\$ 3,261,101	\$ 3,261,101	\$ 3,190,013	\$ (71,088)	\$ 3,134,806
EXPENDITURES					
Instruction					
Regular Programs					
Employee Benefits	\$ 519,456	\$ 519,456	\$ 498,092	\$ (21,364)	\$ 496,927
Special Education Programs					
Employee Benefits	515,403	515,403	424,387	(91,016)	509,214
Remedial and Supplemental Programs K-12					
Employee Benefits	6,500	6,500	983	(5,517)	2,492
Adult/Continuing Education Programs					
Employee Benefits	1,500	1,500	1,561	61	-
Interscholastic Programs					
Employee Benefits	111,940	111,940	98,237	(13,703)	97,263
Summer School Programs					
Employee Benefits	11,200	11,200	19,566	8,366	11,075
Driver's Education Programs					
Employee Benefits	20,005	20,005	20,126	121	19,767
Truant Alternative and Optional Programs					
Employee Benefits	5,600	5,600	5,504	(96)	5,373
Total Instruction	\$ 1,191,604	\$ 1,191,604	\$ 1,068,484	\$ (123,120)	\$ 1,142,111
Support Services					
Pupil					
Attendance and Social Work Services					
Employee Benefits	\$ 194,035	\$ 194,035	\$ 187,152	\$ (6,883)	\$ 176,722
Guidance Services					
Employee Benefits	128,213	128,213	130,771	2,558	139,861
Health Services					
Employee Benefits	20,520	20,520	16,300	(4,220)	25,603
Other Support Services - Pupil					
Employee Benefits	20,222	20,222	20,117	(105)	18,826
Total Support Services - Pupil	\$ 362,990	\$ 362,990	\$ 354,340	\$ (8,650)	\$ 361,012
Instructional Staff					
Improvement of Instruction Services					
Employee Benefits	\$ 18,711	\$ 18,711	\$ 17,527	\$ (1,184)	\$ 18,103
Educational Media Services					
Employee Benefits	316,037	316,037	286,341	(29,696)	290,905
Assessment and Testing					
Employee Benefits	31,566	31,566	32,535	969	-
Total Support Services - Instructional Staff	\$ 366,314	\$ 366,314	\$ 336,403	\$ (29,911)	\$ 309,008
General Administration					
Executive Administration Services					
Employee Benefits	\$ 27,965	\$ 27,965	\$ 21,750	\$ (6,215)	\$ 29,160
Total Support Services - General Administration	\$ 27,965	\$ 27,965	\$ 21,750	\$ (6,215)	\$ 29,160
School Administration					
Office of the Principal Services					
Employee Benefits	\$ 197,678	\$ 197,678	\$ 163,704	\$ (33,974)	\$ 172,608
Total Support Services - School Administration	\$ 197,678	\$ 197,678	\$ 163,704	\$ (33,974)	\$ 172,608
Business					
Direction of Business Support Services					
Employee Benefits	\$ 2,950	\$ 2,950	\$ 2,814	\$ (136)	\$ 2,736
Fiscal Services					
Employee Benefits	78,581	78,581	78,646	65	80,142
Total Support Services - Business	\$ 81,531	\$ 81,531	\$ 81,460	\$ (71)	\$ 82,878

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted Amounts		2023		2022
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
EXPENDITURES (Continued)					
Support Services (Continued)					
Operations and Maintenance					
Employee Benefits	\$ 851,919	\$ 851,919	\$ 822,470	\$ (29,449)	\$ 801,295
Total Support Services - Operations and Maintenance	\$ 851,919	\$ 851,919	\$ 822,470	\$ (29,449)	\$ 801,295
Internal Services					
Employee Benefits	\$ 33,270	\$ 33,270	\$ 33,039	\$ (231)	\$ 31,634
Total Support Services - Internal Services	\$ 33,270	\$ 33,270	\$ 33,039	\$ (231)	\$ 31,634
Central					
Information Services					
Employee Benefits	\$ 43,435	\$ 43,435	\$ 35,207	\$ (8,228)	\$ 39,095
Staff Services					
Employee Benefits	33,606	33,606	26,683	(6,923)	30,807
Data Processing Services					
Employee Benefits	46,729	46,729	42,176	(4,553)	54,783
Total Support Services - Central	\$ 123,770	\$ 123,770	\$ 104,066	\$ (19,704)	\$ 124,685
Total Support Services	\$ 2,045,437	\$ 2,045,437	\$ 1,917,232	\$ (128,205)	\$ 1,912,280
Community Services					
Employee Benefits	\$ 19,060	\$ 19,060	\$ 16,475	\$ (2,585)	\$ 10,796
Total Community Services	\$ 19,060	\$ 19,060	\$ 16,475	\$ (2,585)	\$ 10,796
Total Expenditures	\$ 3,256,101	\$ 3,256,101	\$ 3,002,191	\$ (253,910)	\$ 3,065,187
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 5,000	\$ 5,000	\$ 187,822	\$ 182,822	\$ 69,619
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ 5,000	\$ 5,000	\$ 187,822	\$ 182,822	\$ 69,619
FUND BALANCE - JULY 1, 2022			1,291,296		1,221,677
FUND BALANCE - JUNE 30, 2023			\$ 1,479,118		\$ 1,291,296

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 JUNE 30, 2023

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 19, 2022 and was amended on April 17, 2023. 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, 2023 the following fund presented as Required Supplementary Information had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	\$ 74,684,355	\$ 96,803,526	\$ 22,119,171

SUPPLEMENTARY INFORMATION

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 COMBINING BALANCE SHEET
 GENERAL FUND
 JUNE 30, 2023

	Educational Fund	Working Cash Fund	Total General Fund
ASSETS			
Cash and Cash Equivalents	\$ 15,280,816	\$ 1,730,984	\$ 17,011,800
Investments, at Fair Value	18,205,856	2,384,266	20,590,122
Property Taxes Receivable, net of allowance of \$317,510	34,162,013	-	34,162,013
Due from Other Governments, net of allowance of \$0	1,678,869	-	1,678,869
Inventory, at cost	1,432,045	-	1,432,045
Total Assets	\$ 70,759,599	\$ 4,115,250	\$ 74,874,849
LIABILITIES			
Accounts Payable and Accrued Expenditures	\$ 372,170	\$ -	\$ 372,170
Payroll Liabilities	129,268	-	129,268
Payable to Other Governments	53,197	-	53,197
Other Accrued Liabilities	1,199,772	-	1,199,772
Total Liabilities	\$ 1,754,407	\$ -	\$ 1,754,407
DEFERRED INFLOWS OF RESOURCES			
Property Taxes - Subsequent Year	\$ 31,444,462	\$ -	\$ 31,444,462
Unavailable Revenues - Grants	81,867	-	81,867
Unearned Revenue	923,881	-	923,881
Total Deferred Inflows of Resources	\$ 32,450,210	\$ -	\$ 32,450,210
FUND BALANCE			
Nonspendable			
Inventory	\$ 1,432,045	\$ -	\$ 1,432,045
Restricted			
Student Activity Funds	1,953,831	-	1,953,831
Unassigned	33,169,106	4,115,250	37,284,356
Total Fund Balance	\$ 36,554,982	\$ 4,115,250	\$ 40,670,232
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 70,759,599	\$ 4,115,250	\$ 74,874,849

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 GENERAL FUND
 YEAR ENDED JUNE 30, 2023

	Educational Fund	Working Cash Fund	General Fund Total
REVENUES			
Property Taxes	\$ 59,600,259	\$ -	\$ 59,600,259
Payments in Lieu of Taxes	6,305,088	-	6,305,088
Tuition	205,498	-	205,498
Earnings on Investments	1,074,594	135,357	1,209,951
Food Services	974,449	-	974,449
District/School Activity Income	3,825,331	-	3,825,331
Textbooks	534,644	-	534,644
Other Local Sources	395,594	-	395,594
State Aid	3,508,878	-	3,508,878
Federal Aid	1,698,751	-	1,698,751
State Retirement Contributions	22,556,558	-	22,556,558
Total Revenues	\$ 100,679,644	\$ 135,357	\$ 100,815,001
EXPENDITURES			
Current			
Instruction			
Regular Programs	\$ 32,884,321	\$ -	\$ 32,884,321
Special Education Programs	9,726,109	-	9,726,109
Other Instructional Programs	4,172,215	-	4,172,215
Student Activity Fund	2,570,628	-	2,570,628
State Retirement Contributions	22,556,558	-	22,556,558
Support Services			
Pupil	6,848,364	-	6,848,364
Instructional Staff	4,041,416	-	4,041,416
General Administration	1,404,133	-	1,404,133
School Administration	4,067,336	-	4,067,336
Business	834,879	-	834,879
Operations and Maintenance	148,939	-	148,939
Food Services	1,177,459	-	1,177,459
Internal Services	678,569	-	678,569
Central	1,256,912	-	1,256,912
Other Support Services	491,664	-	491,664
Community Services	353,526	-	353,526
Capital Outlay	1,180,858	-	1,180,858
Intergovernmental Payments			
Payments to Other Districts and Governmental Units	2,409,640	-	2,409,640
Total Expenditures	\$ 96,803,526	\$ -	\$ 96,803,526
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,876,118	\$ 135,357	\$ 4,011,475
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	(3,646,822)	-	(3,646,822)
NET CHANGE IN FUND BALANCES	\$ 229,296	\$ 135,357	\$ 364,653
FUND BALANCE - JULY 1, 2022	36,325,686	3,979,893	40,305,579
FUND BALANCE - JUNE 30, 2023	\$ 36,554,982	\$ 4,115,250	\$ 40,670,232

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, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	
REVENUES					
Property Taxes	\$ 59,015,577	\$ 59,015,577	\$ 59,600,259	\$ 584,682	\$ 57,750,929
Payments in Lieu of Taxes	4,713,638	6,963,638	6,305,088	(658,550)	4,514,884
Tuition	295,000	295,000	205,498	(89,502)	247,416
Earnings on Investments	200,000	200,000	1,074,594	874,594	(7,958)
Food Services	945,000	945,000	974,449	29,449	913,403
District/School Activity Income	1,167,550	2,967,550	3,825,331	857,781	2,930,427
Textbooks	545,000	545,000	534,644	(10,356)	556,951
Other Local Sources	179,163	179,163	395,594	216,431	127,878
State Aid					
General State Aid	2,795,963	2,795,963	2,800,348	4,385	2,795,963
Special Education	500,000	500,000	522,258	22,258	469,718
Career and Technical Education	83,000	83,000	82,472	(528)	82,069
State Free Lunch and Breakfast	1,500	1,500	595	(905)	865
Driver Education	100,000	100,000	99,747	(253)	101,551
Technology - Learning Technology Centers	-	-	3,458	3,458	4,036
Federal Aid					
Food Service	10,000	10,000	10,401	401	8,895
Title I	200,000	200,000	199,433	(567)	216,969
Title IV	15,000	15,000	8,367	(6,633)	14,412
Federal Special Education	1,020,964	1,020,964	1,156,000	135,036	975,441
CTE - Perkins	37,000	37,000	40,703	3,703	37,125
Title II - Teacher Quality	60,000	60,000	50,022	(9,978)	101,916
Medicaid Matching Funds - Administrative Outreach	65,000	65,000	51,063	(13,937)	38,029
Medicaid Matching Funds - Fee-for-Service Program	15,000	15,000	18,026	3,026	11,014
Other Federal Aid	300,000	300,000	164,736	(135,264)	260,770
State Retirement Contributions	-	-	22,556,558	22,556,558	20,575,658
Total Revenues	\$ 72,264,355	\$ 76,314,355	\$ 100,679,644	\$ 24,365,289	\$ 92,728,361
EXPENDITURES					
Instruction					
Regular Programs					
Salaries	\$ 27,033,991	\$ 27,033,991	\$ 26,855,729	\$ (178,262)	\$ 26,409,905
Employee Benefits	4,002,500	4,002,500	4,016,793	14,293	3,946,830
Purchased Services	633,148	633,148	613,136	(20,012)	576,128
Supplies and Materials	637,970	637,970	921,054	283,084	744,740
Other Objects	5,575	5,575	1,252	(4,323)	3,250
Non-Capitalized Equipment	418,058	418,058	476,357	58,299	146,549
	\$ 32,731,242	\$ 32,731,242	\$ 32,884,321	\$ 153,079	\$ 31,827,402
Special Education Programs					
Salaries	\$ 6,083,020	\$ 6,083,020	\$ 6,006,729	\$ (76,291)	\$ 5,680,956
Employee Benefits	1,258,799	1,258,799	1,226,223	(32,576)	1,235,928
Purchased Services	34,915	34,915	24,979	(9,936)	27,806
Supplies and Materials	45,968	45,968	80,642	34,674	37,684
Other Objects	1,000	1,000	650	(350)	600
Non-Capitalized Equipment	2,992	2,992	6,412	3,420	7,619
	\$ 7,426,694	\$ 7,426,694	\$ 7,345,635	\$ (81,059)	\$ 6,990,593
Remedial and Supplemental Programs K-12					
Salaries	\$ 43,127	\$ 43,127	\$ 49,664	\$ 6,537	\$ 83,322
Employee Benefits	22,575	22,575	5,581	(16,994)	21,413
Purchased Services	32,000	32,000	63,367	31,367	55,125
Supplies and Materials	140,000	140,000	10,396	(129,604)	10,423
Other Objects	-	-	2,648	2,648	3,225
Non-Capitalized Equipment	-	-	-	-	35,850
	\$ 237,702	\$ 237,702	\$ 131,656	\$ (106,046)	\$ 209,358
Adult/Continuing Education Programs					
Salaries	\$ 28,000	\$ 28,000	\$ 10,646	\$ (17,354)	\$ -
Employee Benefits	2,529	2,529	69	(2,460)	35
Purchased Services	27,150	27,150	-	(27,150)	-
Supplies and Materials	1,000	1,000	-	(1,000)	-
Other Objects	11,500	11,500	-	(11,500)	-
	\$ 70,179	\$ 70,179	\$ 10,715	\$ (59,464)	\$ 35
CTE Programs					
Salaries	\$ -	\$ -	\$ 1,215	\$ 1,215	\$ -
Employee Benefits	-	-	142	142	-
Purchased Services	4,700	4,700	6,331	1,631	5,065
Supplies and Materials	15,500	15,500	1,360	(14,140)	21,315
Non-Capitalized Equipment	-	-	31,407	31,407	11,022
	\$ 20,200	\$ 20,200	\$ 40,455	\$ 20,255	\$ 37,402
Interscholastic Programs					
Salaries	\$ 1,553,156	\$ 1,553,156	\$ 1,546,359	\$ (6,797)	\$ 1,474,422
Employee Benefits	17,270	17,270	11,989	(5,281)	12,670
Purchased Services	283,245	283,245	290,163	6,918	247,792
Supplies and Materials	143,065	143,065	136,285	(6,780)	112,638
Other Objects	11,700	11,700	9,069	(2,631)	11,503
Non-Capitalized Equipment	18,300	18,300	42,974	24,674	19,596
	\$ 2,026,736	\$ 2,026,736	\$ 2,036,839	\$ 10,103	\$ 1,878,621

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted Amounts		2023		2022
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
EXPENDITURES (Continued)					
Instruction (Continued)					
Summer School Programs					
Salaries	\$ 219,222	\$ 219,222	\$ 203,078	\$ (16,144)	\$ 219,719
Employee Benefits	2,425	2,425	1,817	(608)	3,484
Purchased Services	200,575	200,575	129,348	(71,227)	211,131
Supplies and Materials	8,250	8,250	9,047	797	9,016
Other Objects	10,000	10,000	-	(10,000)	-
	<u>\$ 440,472</u>	<u>\$ 440,472</u>	<u>\$ 343,290</u>	<u>\$ (97,182)</u>	<u>\$ 443,350</u>
Driver's Education Programs					
Salaries	\$ 598,829	\$ 598,829	\$ 584,872	\$ (13,957)	\$ 570,258
Employee Benefits	75,732	75,732	76,160	428	74,563
Purchased Services	46,300	46,300	45,482	(818)	45,948
Supplies and Materials	11,000	11,000	7,733	(3,267)	7,936
Other Objects	150	150	-	(150)	110
Non-Capitalized Equipment	-	-	3,072	3,072	-
	<u>\$ 732,011</u>	<u>\$ 732,011</u>	<u>\$ 717,319</u>	<u>\$ (14,692)</u>	<u>\$ 698,815</u>
Bilingual Programs					
Salaries	\$ -	\$ -	\$ 770	\$ 770	\$ -
Employee Benefits	-	-	9	9	-
Purchased Services	6,750	6,750	7,140	390	7,255
Supplies and Materials	5,000	5,000	3,971	(1,029)	1,580
	<u>\$ 11,750</u>	<u>\$ 11,750</u>	<u>\$ 11,890</u>	<u>\$ 140</u>	<u>\$ 8,835</u>
Truant Alternative and Optional Programs					
Salaries	\$ 400,800	\$ 400,800	\$ 395,716	\$ (5,084)	\$ 394,814
Employee Benefits	76,790	76,790	88,258	11,468	81,458
Purchased Services	22,200	22,200	41,338	19,138	-
Supplies and Materials	1,000	1,000	138	(862)	47
Other Objects	-	-	84,781	84,781	-
	<u>\$ 500,790</u>	<u>\$ 500,790</u>	<u>\$ 610,231</u>	<u>\$ 109,441</u>	<u>\$ 476,319</u>
Private Tuition					
Special Education Programs K-12					
Other Objects	\$ 2,068,000	\$ 2,368,000	\$ 2,380,474	\$ 12,474	\$ 1,603,849
Remedial/Supplemental Programs K-12					
Other Objects	35,000	35,000	63,400	28,400	38,729
CTE Programs					
Other Objects	200,000	200,000	206,420	6,420	132,935
	<u>\$ 2,303,000</u>	<u>\$ 2,603,000</u>	<u>\$ 2,650,294</u>	<u>\$ 47,294</u>	<u>\$ 1,775,513</u>
Student Activity Fund					
Other Objects	\$ -	\$ 1,800,000	\$ 2,570,628	\$ 770,628	\$ 1,724,861
	<u>\$ -</u>	<u>\$ 1,800,000</u>	<u>\$ 2,570,628</u>	<u>\$ 770,628</u>	<u>\$ 1,724,861</u>
State Retirement Contributions	\$ -	\$ -	\$ 22,556,558	\$ 22,556,558	\$ 20,575,658
Total Instruction	\$ 46,500,776	\$ 48,600,776	\$ 71,909,831	\$ 23,309,055	\$ 66,646,762
Support Services					
Pupil					
Attendance and Social Work Services					
Salaries	\$ 1,402,418	\$ 1,402,418	\$ 1,369,067	\$ (33,351)	\$ 1,241,535
Employee Benefits	402,850	402,850	391,539	(11,311)	393,201
Purchased Services	13,150	13,150	11,377	(1,773)	8,763
Supplies and Materials	6,300	6,300	5,052	(1,248)	3,692
Other Objects	500	500	419	(81)	409
	<u>\$ 1,825,218</u>	<u>\$ 1,825,218</u>	<u>\$ 1,777,454</u>	<u>\$ (47,764)</u>	<u>\$ 1,647,600</u>
Guidance Services					
Salaries	\$ 3,596,124	\$ 3,596,124	\$ 3,734,708	\$ 138,584	\$ 3,501,040
Employee Benefits	590,406	590,406	589,995	(411)	590,668
Purchased Services	135,200	135,200	166,834	31,634	255,313
Supplies and Materials	56,600	56,600	38,140	(18,460)	52,938
Other Objects	4,050	4,050	465	(3,585)	1,224
Non-Capitalized Equipment	1,500	1,500	4,467	2,967	-
	<u>\$ 4,383,880</u>	<u>\$ 4,383,880</u>	<u>\$ 4,534,609</u>	<u>\$ 150,729</u>	<u>\$ 4,401,183</u>
Health Services					
Salaries	\$ 271,621	\$ 271,621	\$ 191,843	\$ (79,778)	\$ 228,828
Employee Benefits	67,791	67,791	56,525	(11,266)	62,826
Purchased Services	39,750	39,750	39,686	(64)	37,951
Supplies and Materials	10,150	10,150	8,765	(1,385)	8,983
Non-Capitalized Equipment	-	-	3,850	3,850	-
	<u>\$ 389,312</u>	<u>\$ 389,312</u>	<u>\$ 300,669</u>	<u>\$ (88,643)</u>	<u>\$ 338,588</u>
Other Support Services - Pupil					
Salaries	\$ 127,900	\$ 127,900	\$ 119,067	\$ (8,833)	\$ 110,195
Employee Benefits	475	475	1,500	1,025	1,593
Purchased Services	52,850	52,850	62,143	9,293	35,051
Supplies and Materials	43,300	43,300	52,922	9,622	38,719
	<u>\$ 224,525</u>	<u>\$ 224,525</u>	<u>\$ 235,632</u>	<u>\$ 11,107</u>	<u>\$ 185,558</u>
Total Support Services - Pupil	\$ 6,822,935	\$ 6,822,935	\$ 6,848,364	\$ 25,429	\$ 6,572,929

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Amounts	Over (Under)	Amounts
EXPENDITURES (Continued)					
Support Services (Continued)					
Instructional Staff					
Improvement of Instruction Services					
Salaries	\$ 364,887	\$ 364,887	\$ 356,423	\$ (8,464)	\$ 386,753
Employee Benefits	72,593	72,593	69,743	(2,850)	71,184
Purchased Services	123,750	123,750	83,598	(40,152)	84,518
Supplies and Materials	19,700	19,700	9,129	(10,571)	28,820
Other Objects	650	650	303	(347)	552
Non-Capitalized Equipment	-	-	46,111	46,111	33,482
	<u>\$ 581,580</u>	<u>\$ 581,580</u>	<u>\$ 565,307</u>	<u>\$ (16,273)</u>	<u>\$ 605,309</u>
Educational Media Services					
Salaries	\$ 1,803,938	\$ 1,803,938	\$ 1,733,999	\$ (69,939)	\$ 1,704,953
Employee Benefits	331,504	331,504	296,685	(34,819)	336,141
Purchased Services	584,380	584,380	568,671	(15,709)	544,936
Supplies and Materials	392,630	392,630	100,469	(292,161)	89,703
Other Objects	1,250	1,250	1,030	(220)	-
Non-Capitalized Equipment	81,600	81,600	325,355	243,755	5,742
	<u>\$ 3,195,302</u>	<u>\$ 3,195,302</u>	<u>\$ 3,026,209</u>	<u>\$ (169,093)</u>	<u>\$ 2,681,475</u>
Assessment and Testing					
Salaries	\$ 315,769	\$ 315,769	\$ 306,688	\$ (9,081)	\$ -
Employee Benefits	15,745	15,745	38,373	22,628	-
Purchased Services	113,675	113,675	95,326	(18,349)	-
Supplies and Materials	20,060	20,060	9,513	(10,547)	-
	<u>\$ 465,249</u>	<u>\$ 465,249</u>	<u>\$ 449,900</u>	<u>\$ (15,349)</u>	<u>\$ -</u>
Total Support Services - Instructional Staff	<u>\$ 4,242,131</u>	<u>\$ 4,242,131</u>	<u>\$ 4,041,416</u>	<u>\$ (200,715)</u>	<u>\$ 3,286,784</u>
General Administration					
Board of Education Services					
Purchased Services	\$ 437,500	\$ 437,500	\$ 916,505	\$ 479,005	\$ 341,175
Supplies and Materials	20,000	20,000	23,880	3,880	14,715
Other Objects	21,000	21,000	20,115	(885)	15,080
	<u>\$ 478,500</u>	<u>\$ 478,500</u>	<u>\$ 960,500</u>	<u>\$ 482,000</u>	<u>\$ 370,970</u>
Executive Administration Services					
Salaries	\$ 353,683	\$ 353,683	\$ 309,050	\$ (44,633)	\$ 387,077
Employee Benefits	68,737	68,737	63,096	(5,641)	62,931
Purchased Services	40,000	40,000	46,229	6,229	45,906
Supplies and Materials	6,800	6,800	15,442	8,642	6,393
Other Objects	3,500	3,500	6,561	3,061	2,854
Non-Capitalized Equipment	-	-	3,255	3,255	-
	<u>\$ 472,720</u>	<u>\$ 472,720</u>	<u>\$ 443,633</u>	<u>\$ (29,087)</u>	<u>\$ 505,161</u>
Total Support Services - General Administration	<u>\$ 951,220</u>	<u>\$ 951,220</u>	<u>\$ 1,404,133</u>	<u>\$ 452,913</u>	<u>\$ 876,131</u>
School Administration					
Office of the Principal Services					
Salaries	\$ 3,445,781	\$ 3,445,781	\$ 3,382,438	\$ (63,343)	\$ 3,300,820
Employee Benefits	604,711	604,711	560,897	(43,814)	565,308
Purchased Services	75,300	75,300	57,902	(17,398)	72,793
Supplies and Materials	46,100	46,100	36,804	(9,296)	53,531
Other Objects	9,900	9,900	2,111	(7,789)	710
Non-Capitalized Equipment	-	-	-	-	1,279
	<u>\$ 4,181,792</u>	<u>\$ 4,181,792</u>	<u>\$ 4,040,152</u>	<u>\$ (141,640)</u>	<u>\$ 3,994,441</u>
Other Support Services - School Administration					
Purchased Services	\$ 41,000	\$ 41,000	\$ 26,862	\$ (14,138)	\$ 31,148
Supplies and Materials	1,000	1,000	322	(678)	391
	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 27,184</u>	<u>\$ (14,816)</u>	<u>\$ 31,539</u>
Total Support Services - School Administration	<u>\$ 4,223,792</u>	<u>\$ 4,223,792</u>	<u>\$ 4,067,336</u>	<u>\$ (156,456)</u>	<u>\$ 4,025,980</u>
Business					
Direction of Business Support Services					
Salaries	\$ 202,335	\$ 202,335	\$ 202,751	\$ 416	\$ 196,604
Employee Benefits	50,551	50,551	50,034	(517)	48,827
Purchased Services	800	800	1,026	226	702
Other Objects	500	500	340	(160)	340
	<u>\$ 254,186</u>	<u>\$ 254,186</u>	<u>\$ 254,151</u>	<u>\$ (35)</u>	<u>\$ 246,473</u>
Fiscal Services					
Salaries	\$ 364,992	\$ 364,992	\$ 370,366	\$ 5,374	\$ 347,638
Employee Benefits	86,487	86,487	61,781	(24,706)	71,782
Purchased Services	9,950	9,950	12,457	2,507	8,146
Supplies and Materials	4,500	4,500	4,937	437	5,301
Other Objects	120,750	120,750	131,187	10,437	120,385
	<u>\$ 586,679</u>	<u>\$ 586,679</u>	<u>\$ 580,728</u>	<u>\$ (5,951)</u>	<u>\$ 553,252</u>
Total Support Services - Business	<u>\$ 840,865</u>	<u>\$ 840,865</u>	<u>\$ 834,879</u>	<u>\$ (5,986)</u>	<u>\$ 799,725</u>
Operations and Maintenance					
Purchased Services	\$ 167,500	\$ 167,500	\$ 148,509	\$ (18,991)	\$ 148,468
Supplies and Materials	2,500	2,500	430	(2,070)	1,147
Total Support Services - Operations and Maintenance	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 148,939</u>	<u>\$ (21,061)</u>	<u>\$ 149,615</u>

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
			Over (Under)	Amounts	
EXPENDITURES (Continued)					
Support Services (Continued)					
Food Services					
Purchased Services	\$ 1,236,200	\$ 1,236,200	\$ 1,171,074	\$ (65,126)	\$ 1,032,943
Supplies and Materials	10,000	10,000	6,385	(3,615)	4,280
Total Support Services - Food Services	\$ 1,246,200	\$ 1,246,200	\$ 1,177,459	\$ (68,741)	\$ 1,037,223
Internal Services					
Salaries	\$ 185,323	\$ 185,323	\$ 184,553	\$ (770)	\$ 164,692
Employee Benefits	68,717	68,717	70,020	1,303	70,209
Purchased Services	32,500	32,500	23,384	(9,116)	22,117
Supplies and Materials	440,000	440,000	400,612	(39,388)	566,235
Other Objects	25,000	25,000	-	(25,000)	24,376
Non-Capitalized Equipment	2,000	2,000	-	(2,000)	-
Total Support Services - Internal Services	\$ 753,540	\$ 753,540	\$ 678,569	\$ (74,971)	\$ 847,629
Central					
Information Services					
Salaries	\$ 196,784	\$ 196,784	\$ 165,292	\$ (31,492)	\$ 166,489
Employee Benefits	8,177	8,177	25,467	17,290	7,728
Purchased Services	111,750	111,750	111,949	199	66,684
Supplies and Materials	3,400	3,400	948	(2,452)	1,620
Other Objects	1,000	1,000	-	(1,000)	560
Total Information Services	\$ 321,111	\$ 321,111	\$ 303,656	\$ (17,455)	\$ 243,081
Staff Services					
Salaries	\$ 363,828	\$ 363,828	\$ 371,196	\$ 7,368	\$ 359,056
Employee Benefits	95,716	95,716	92,188	(3,528)	90,527
Purchased Services	51,750	51,750	114,687	62,937	66,451
Supplies and Materials	5,000	5,000	4,651	(349)	1,637
Other Objects	1,000	1,000	1,720	720	1,048
Non-Capitalized Equipment	-	-	8,552	8,552	-
Total Staff Services	\$ 517,294	\$ 517,294	\$ 592,994	\$ 75,700	\$ 518,719
Data Processing Services					
Salaries	\$ 216,202	\$ 216,202	\$ 196,719	\$ (19,483)	\$ 233,848
Employee Benefits	35,881	35,881	26,359	(9,522)	35,789
Purchased Services	154,455	154,455	136,788	(17,667)	146,325
Supplies and Materials	500	500	96	(404)	-
Other Objects	300	300	300	-	300
Total Data Processing Services	\$ 407,338	\$ 407,338	\$ 360,262	\$ (47,076)	\$ 416,262
Total Support Services - Central	\$ 1,245,743	\$ 1,245,743	\$ 1,256,912	\$ 11,169	\$ 1,178,062
Other Support Services					
Employee Benefits	\$ 372,036	\$ 372,036	\$ 2	\$ (372,034)	\$ 1
Purchased Services	504,307	504,307	491,662	(12,645)	487,289
Total Support Services - Other Support Services	\$ 876,343	\$ 876,343	\$ 491,664	\$ (384,679)	\$ 487,290
Total Support Services	\$ 21,372,769	\$ 21,372,769	\$ 20,949,671	\$ (423,098)	\$ 19,261,368
Community Services					
Salaries	\$ 248,750	\$ 248,750	\$ 223,112	\$ (25,638)	\$ 209,094
Employee Benefits	1,783	1,783	1,074	(709)	1,117
Purchased Services	5,150	5,150	600	(4,550)	506,929
Supplies and Materials	48,125	48,125	128,740	80,615	62,876
Other Objects	-	-	-	-	4,664
Total Community Services	\$ 303,808	\$ 303,808	\$ 353,526	\$ 49,718	\$ 784,680
Intergovernmental Payments					
Payments to Other Districts and Governmental Units					
Payments to Other Districts and Governmental Units (In-State)					
Payments for Regular Programs					
Other Objects	\$ -	\$ -	\$ 2,539	\$ 2,539	\$ 1,846
Total Payments for Regular Programs	\$ -	\$ -	\$ 2,539	\$ 2,539	\$ 1,846
Payments for Special Education Programs					
Purchased Services	\$ 2,100,000	\$ 2,400,000	\$ 1,826,064	\$ (573,936)	\$ 2,011,941
Other Objects	125,000	125,000	-	(125,000)	-
Total Payments for Special Education Programs	\$ 2,225,000	\$ 2,525,000	\$ 1,826,064	\$ (698,936)	\$ 2,011,941
Total Payments to Other Districts and Governmental Units (In-State)	\$ 2,225,000	\$ 2,525,000	\$ 1,828,603	\$ (696,397)	\$ 2,013,787
Payments to Other Districts and Governmental Units-Tuition (In-State)					
Payments for Special Education Programs					
Other Objects	\$ 420,000	\$ 590,000	\$ 581,037	\$ (8,963)	\$ 433,167
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 420,000	\$ 590,000	\$ 581,037	\$ (8,963)	\$ 433,167
Total Payments to Other Districts and Governmental Units	\$ 2,645,000	\$ 3,115,000	\$ 2,409,640	\$ (705,360)	\$ 2,446,954
Total Intergovernmental Payments	\$ 2,645,000	\$ 3,115,000	\$ 2,409,640	\$ (705,360)	\$ 2,446,954

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted Amounts		2023		2022
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
EXPENDITURES (Continued)					
Capital Outlay					
Instruction					
Regular Programs	\$ 183,002	\$ 183,002	\$ 6,899	\$ (176,103)	\$ 25,990
Special Education Programs	-	-	5,584	5,584	10,530
Other Instructional Programs	-	-	14,830	14,830	11,950
Support Services					
Instructional Staff	1,100,000	1,100,000	1,153,545	53,545	9,973
Internal Services	-	-	-	-	13,324
Central	9,000	9,000	-	(9,000)	-
Total Capital Outlay	<u>\$ 1,292,002</u>	<u>\$ 1,292,002</u>	<u>\$ 1,180,858</u>	<u>\$ (111,144)</u>	<u>\$ 71,767</u>
Total Expenditures	<u>\$ 72,114,355</u>	<u>\$ 74,684,355</u>	<u>\$ 96,803,526</u>	<u>\$ 22,119,171</u>	<u>\$ 89,211,531</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 150,000	\$ 1,630,000	\$ 3,876,118	\$ 2,246,118	\$ 3,516,830
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	<u>(3,646,822)</u>	<u>(3,646,822)</u>	<u>(3,646,822)</u>	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (3,496,822)</u>	<u>\$ (2,016,822)</u>	<u>\$ 229,296</u>	<u>\$ 2,246,118</u>	<u>\$ 3,516,830</u>
FUND BALANCE - JULY 1, 2022			<u>36,325,686</u>		<u>32,808,856</u>
FUND BALANCE - JUNE 30, 2023			<u>\$ 36,554,982</u>		<u>\$ 36,325,686</u>

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, 2023
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted Amounts		2023		2022
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
REVENUES					
Earnings on Investments	\$ 30,000	\$ 30,000	\$ 135,357	\$ 105,357	\$ (3,028)
Total Revenues	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 135,357</u>	<u>\$ 105,357</u>	<u>\$ (3,028)</u>
EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 30,000	\$ 30,000	\$ 135,357	\$ 105,357	\$ (3,028)
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 135,357</u>	<u>\$ 105,357</u>	<u>\$ (3,028)</u>
FUND BALANCE - JULY 1, 2022			<u>3,979,893</u>		<u>3,982,921</u>
FUND BALANCE - JUNE 30, 2023			<u>\$ 4,115,250</u>		<u>\$ 3,979,893</u>

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, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted Amounts		2023		2022
			Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
	Original	Final			
REVENUES					
Property Taxes	\$ 2,664,974	\$ 2,664,974	\$ 2,690,650	\$ 25,676	\$ 2,651,171
Earnings on Investments	10,000	10,000	33,935	23,935	(1,016)
Total Revenues	<u>\$ 2,674,974</u>	<u>\$ 2,674,974</u>	<u>\$ 2,724,585</u>	<u>\$ 49,611</u>	<u>\$ 2,650,155</u>
EXPENDITURES					
Debt Services					
Interest					
Other Interest on Long-Term Debt					
Other Objects	\$ 139,466	\$ 139,466	\$ 139,466	\$ -	\$ 212,961
Total Debt Services - Interest	<u>\$ 139,466</u>	<u>\$ 139,466</u>	<u>\$ 139,466</u>	<u>\$ -</u>	<u>\$ 212,961</u>
Payments of Principal on Long-Term Debt					
Other Objects	\$ 2,465,000	\$ 2,465,000	\$ 2,465,000	\$ -	\$ 2,350,000
Total Debt Services - Payment of Principal on Long-Term Debt	<u>\$ 2,465,000</u>	<u>\$ 2,465,000</u>	<u>\$ 2,465,000</u>	<u>\$ -</u>	<u>\$ 2,350,000</u>
Total Debt Services	<u>\$ 2,604,466</u>	<u>\$ 2,604,466</u>	<u>\$ 2,604,466</u>	<u>\$ -</u>	<u>\$ 2,562,961</u>
Total Expenditures	<u>\$ 2,604,466</u>	<u>\$ 2,604,466</u>	<u>\$ 2,604,466</u>	<u>\$ -</u>	<u>\$ 2,562,961</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 70,508	\$ 70,508	\$ 120,119	\$ 49,611	\$ 87,194
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 70,508</u>	<u>\$ 70,508</u>	\$ 120,119	<u>\$ 49,611</u>	\$ 87,194
FUND BALANCE - JULY 1, 2022			1,496,069		1,408,875
FUND BALANCE - JUNE 30, 2023			<u>\$ 1,616,188</u>		<u>\$ 1,496,069</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022

	Budgeted		2023		2022
	Amounts		Actual	Variance from	Actual
	Original	Final			
				Over (Under)	Amounts
REVENUES					
Earnings on Investments	\$ 5,000	\$ 1,000	\$ 34,459	\$ 33,459	\$ -
Other Local Sources	-	-	3,000	3,000	-
Total Revenues	<u>\$ 5,000</u>	<u>\$ 1,000</u>	<u>\$ 37,459</u>	<u>\$ 36,459</u>	<u>\$ -</u>
EXPENDITURES					
Support Services					
Facilities Acquisition and Construction Services					
Purchased Services	\$ -	\$ -	\$ 505	\$ 505	\$ -
Total Support Services - Facilities Acquisition and Construction Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505</u>	<u>\$ 505</u>	<u>\$ -</u>
Total Support Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505</u>	<u>\$ 505</u>	<u>\$ -</u>
Capital Outlay					
Support Services					
Facilities Acquisition and Construction Services	\$ 8,908,339	\$ 7,782,979	\$ 5,511,213	\$ (2,271,766)	\$ -
Total Capital Outlay	<u>\$ 8,908,339</u>	<u>\$ 7,782,979</u>	<u>\$ 5,511,213</u>	<u>\$ (2,271,766)</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 8,908,339</u>	<u>\$ 7,782,979</u>	<u>\$ 5,511,718</u>	<u>\$ (2,271,261)</u>	<u>\$ -</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (8,903,339)	\$ (7,781,979)	\$ (5,474,259)	\$ 2,307,720	\$ -
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	8,908,339	8,908,339	8,908,339	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 1,126,360</u>	<u>\$ 3,434,080</u>	<u>\$ 2,307,720</u>	<u>\$ -</u>
FUND BALANCE - JULY 1, 2022			-		-
FUND BALANCE - JUNE 30, 2023			<u>\$ 3,434,080</u>		<u>\$ -</u>

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)

This schedule is completed for school districts only.

<u>Fund</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
OPERATING EXPENSE PER PUPIL		
EXPENDITURES:		
ED	Total Expenditures	\$ 71,676,340
O&M	Total Expenditures	8,679,158
DS	Total Expenditures	2,604,466
TR	Total Expenditures	2,790,109
MR/SS	Total Expenditures	3,002,191
	Total Expenditures	\$ 88,752,264
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:		
ED	Adult/Continuing Education Programs	\$ 10,715
ED	Summer School Programs	343,290
ED	Special Education Programs K-12 - Private Tuition	2,380,474
ED	Remedial/Supplemental Programs K-12 - Private Tuition	63,400
ED	CTE Programs - Private Tuition	206,420
ED	Community Services	353,526
ED	Total Payments to Other Govt Units	2,409,640
ED	Capital Outlay	1,180,858
ED	Non-Capitalized Equipment	951,812
O&M	Capital Outlay	665,946
O&M	Non-Capitalized Equipment	25,759
DS	Debt Service - Payments of Principal on Long-Term Debt	2,465,000
MR/SS	Adult/Continuing Education Programs	1,561
MR/SS	Summer School Programs	19,566
MR/SS	Community Services	16,475
	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 11,094,442
	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	77,657,822
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023	3,462.17
	Estimated OEPP (Line 97 divided by Line 98)	\$ 22,430.39

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:		
ED	Total Food Service	\$ 974,449
ED-O&M	Total District/School Activity Income (without Student Activity Funds)	1,122,845
ED	Rentals - Regular Textbooks	234,150
ED	Sales - Regular Textbooks	300,494
ED-O&M	Rentals	202,259
ED	Other Local Fees (Describe & Itemize)	34,163
ED-O&M-TR	Total Special Education	522,258
ED-O&M-MR/SS	Total Career and Technical Education	82,472
ED	State Free Lunch & Breakfast	595
ED-O&M	Driver Education	99,747
ED-O&M-TR-MR/SS	Total Transportation	1,007,634
ED-O&M-DS-TR-MR/SS	Technology - Technology for Success	3,458
O&M	School Infrastructure - Maintenance Projects	1,050,000
ED-MR/SS	Total Food Service	10,401
ED-O&M-TR-MR/SS	Total Title I	199,433
ED-O&M-TR-MR/SS	Total Title IV	8,367
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through	880,776
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board	275,224
ED-O&M-MR/SS	Total CTE - Perkins	40,703
ED-O&M-TR-MR/SS	Title II - Teacher Quality	50,022
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach	51,063
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Fee-for-Service Program	18,026
ED-O&M-TR-MR/SS	Other Restricted Revenue from Federal Sources (Describe & Itemize)	2,195,167
ED-TR-MR/SS	Special Education Contributions from EBF Funds **	1,052,453
ED-MR/SS	English Learning (Bilingual) Contributions from EBF Funds **	10,543
	Total Deductions for PCTC Computation Line 104 through Line 193	\$ 10,426,702
	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	67,231,120
	Total Depreciation Allowance (from page 36, Line 18, Col I)	3,310,981
	Total Allowance for PCTC Computation (Line 196 plus Line 197)	70,542,101
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023	3,462.17
	Total Estimated PCTC (Line 198 divided by Line 199) *	\$ 20,375.11

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

**Go to the [Evidence-Based Funding Distribution Calculation webpage](#).

Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. *Please enter "0" if the district does not have allocations for lines 192 and 193.*

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, 2023. 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, 2023.

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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter. *Government Auditing Standards* requires the auditor to perform limited procedures on Lyons Township High School District No. 204's responses to the noncompliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. Lyons Township High School District No. 204's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 employees¹¹², in the normal course of performing their assigned

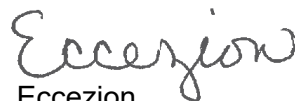
functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a 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 2022 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by us in our report dated December 1, 2022 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements as a whole.

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.



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Consulting • CPAs • Technology

McHenry, Illinois
December 6, 2023

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

06-016-2040-17

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

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			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
CHILD NUTRITION CLUSTER											
U.S. Department of Agriculture passed through Illinois State Board of Education											
Special Milk Program**	10.556	22-4215-00	7,861	1,576	7,861			1,576		9,437	N/A
Special Milk Program**	10.556	23-4215-00		8,826				8,826		8,826	N/A
Subtotal CFDA 10.556			7,861	10,402	7,861	0		10,402	0	18,263	
TOTAL CHILD NUTRITION CLUSTER											
			7,861	10,402	7,861	0		10,402	0	18,263	
TOTAL CFDA "10"											
			7,861	10,402	7,861	0		10,402	0	18,263	
U.S. Department of Education passed through Illinois State Board of Education											
Title I - Low Income ***	84.010	22-4300-00	131,943	30,310	131,943			30,310		162,253	225,607
Title I - Low Income ***	84.010	23-4300-00		169,123				169,123		169,123	223,836
Subtotal CFDA 84.010			131,943	199,433	131,943	0		199,433	0	331,376	
Title IVA - Student Support & Academic Enrich***											
	84.424	23-4400-00		8,367				8,367		8,367	15,507
Subtotal CFDA 84.424			0	8,367	0	0		8,367	0	8,367	
Title II - Teacher Quality***											
	84.367	22-4932-00	67,763	9,432	67,763			9,432		77,195	83,246
Title II - Teacher Quality***	84.367	23-4932-00		40,590				40,590		40,590	72,669
Subtotal CFDA 84.367			67,763	50,022	67,763	0		50,022	0	117,785	
SPECIAL EDUCATION CLUSTER											
Special Education - IDEA - Room & Board***	84.027	22-4625-00	88,180	66,260	88,180			66,260		154,440	N/A
Special Education - IDEA - Room & Board***	84.027	23-4625-00		208,963				208,963		208,963	N/A
Special Education - IDEA - Flow Through	84.027	23-4620-00		880,776				880,776		880,776	880,776
COVID-19 - IDEA ARP Funding Flow Through	84.027X	22-4998-ID	91,743	109,586	91,743			109,586	13,031	214,360	214,360
Subtotal CFDA 84.027			179,923	1,265,585	179,923	0		1,265,585	13,031	1,458,539	
TOTAL SPECIAL EDUCATION CLUSTER											
			179,923	1,265,585	179,923	0		1,265,585	13,031	1,458,539	

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
06-016-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

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			Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
COVID-19 - ARP - Elementary and Secondary Emergency Relief Fund + (M)	84.425U	22-4998-E3	169,027	1,350,343	169,027		1,350,343			1,519,370	1,634,771
COVID-19 - Homeless Children and Youth Grant + (M)	84.425W	22-4998-HL		9,000			9,000			9,000	10,200
COVID-19 - ARP - Elementary and Secondary Emergency Relief Fund** (M)	84.425D	23-4998-E2		726,238			726,238			726,238	726,238
Subtotal CFDA 84.425			169,027	2,085,581	169,027	0	2,085,581	0	0	2,254,608	
US Department of Education Passed Through Dupage Area Occupational Education System:											
V.E. - Perkins - Secondary	84.048	23-4770-00		40,703			40,703			40,703	40,703
Subtotal CFDA 84.048			0	40,703	0	0	40,703	0	0	40,703	
TOTAL CFDA "84"			548,656	3,649,691	548,656	0	3,649,691	0	13,031	4,211,378	
MEDICAID CLUSTER											
US Department of Health and Human Services Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Matching Funds - Admin Outreach	93.778	23-4991-00		53,190			53,190			53,190	N/A
Subtotal CFDA 93.778			0	53,190	0	0	53,190	0	0	53,190	
TOTAL MEDICAID CLUSTER			0	53,190	0	0	53,190	0	0	53,190	
TOTAL CFDA "93"			0	53,190	0	0	53,190	0	0	53,190	
TOTAL FEDERAL ASSISTANCE			556,517	3,713,283	556,517	0	3,713,283	0	13,031	4,282,831	
** Project End Date 9/30											
***Project End Date 8/31											
+ Project End Date 3/31											

• (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).

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
06-016-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

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		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 (E)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			

The accompanying notes are an integral part of this schedule.

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)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023. 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 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2023.

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.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

- 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 noncompliance 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. Audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a) are reported in this schedule.
 - g. The programs tested as major programs were: COVID-19 – ARP – Elementary and Secondary Emergency Relief Fund (CFDA #84.425D and 84.425U) and COVID-19 – Homeless Children and Youth Grant (CFDA #84.425W).
 - 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 be a low-risk auditee.
- 2) There were no findings related to the financial statements which are required to be reported.
- 3) The finding relating to federal awards which is required to be reported is detailed in finding number 2023-001.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
06-016-2040-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2023 - N/A** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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 **2021** would be assigned a reference number of **2021-001, 2021-002**, 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.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
06-016-2040-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2023 - 001** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Elementary and Secondary Emergency Relief Fund 2021

4. Project No.: 22-4998-E3, 22-4998-HL, 23-4998-E2 5. CFDA No.: 84.425

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
RECIPIENTS ARE REQUIRED TO SUBMIT ACCURATE DATA TO THE STATE OUTLINING EXPENDITURES BY SPECIFIC CATEGORIES AND OBJECT CODES.

9. Condition¹⁵
DATA SUBMITTED TO THE STATE SHOWED SOME EXPENDITURES CATEGORIZED DIFFERENTLY FROM PREVIOUSLY FILED EXPENDITURE REPORTS.

10. Questioned Costs¹⁶
NONE

11. Context¹⁷
AMOUNTS REPORTED WERE NOT RECONCILED TO THE EXPENDITURE REPORTS CAUSING AMOUNTS TO BE CATEGORIZED INCORRECTLY.

12. Effect
DATA WAS NOT ACCURATELY SUBMITTED.

13. Cause
DISTRICT PROCEDURES DID NOT DETECT OR PREVENT THIS ERROR.

14. Recommendation
DISTRICT SHOULD DEVELOP AND IMPLEMENT PROCEDURES TO RECONCILE AMOUNTS FOR ANNUAL REPORTS TO PERIODIC EXPENDITURE REPORTS, AND HAVE REPORTS REVIEWED BY A SECOND PERSON PRIOR TO SUBMISSION.

15. Management's response¹⁸
MANAGEMENT WILL IMPLEMENT PROCEDURES INCLUDING RECONCILING AMOUNTS BETWEEN UNDERLYING DATA, QUARTERLY EXPENDITURE REPORTS, AND ANNUAL DATA COLLECTION REPORTS. ADDITIONALLY, REPORTS AND SUPPORTING DOCUMENTATION WILL BE REVIEWED BY A SECOND PERSON.

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 NO. 204
06-016-2040-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> 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 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
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Brian Stachacz
Director of Business Services

06-016-2040-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2023

Corrective Action Plan

Finding No.: **2023-** 001

Condition:

Data submitted on the LEA Data Collection Form showed some key line-item expenditures categorized differently from previously filed expenditure reports.

Plan:

Management will implement procedures including reconciling amounts between underlying data, quarterly expenditure reports, and annual data collection reports. Additionally, reports and supporting documentation will be reviewed by a second person.

Anticipated Date of Completion: 6/30/24

Name of Contact Person: Brian Stachacz

FY 23 Budget to Actual Comparison (Modified Accrual)
District Revenue (Operating Funds)
Final

	<u>2022-2023</u> <u>Final Budget</u>	<u>2022-2023</u> <u>FYTD Activity</u>	<u>2022-2023</u> <u>Unexpended Bal</u>	<u>2022-2023</u> <u>FY %</u>
<u>Education Fund - 10</u>				
Local Sources	69,310,928	70,212,971	902,043	101.30%
State Sources	3,480,463	3,508,878	28,415	100.82%
Federal Sources	1,722,964	1,698,751	(24,213)	98.59%
Total	74,514,355	75,420,600	906,245	101.22%
=====				
<u>O&M Fund - 20</u>				
Local Sources	11,426,355	13,700,382	2,274,027	119.90%
State Sources	1,000,000	1,050,000	50,000	105.00%
Federal Sources	2,000,000	2,030,431	30,431	101.52%
Total	14,426,355	16,780,813	2,354,458	116.32%
=====				
<u>Transportation Fund - 40</u>				
Local Sources	2,685,175	2,770,760	85,585	103.19%
State Sources	1,005,000	1,007,634	2,634	100.26%
Total	3,690,175	3,778,394	88,219	102.39%
=====				
<u>IMRF/SS Fund - 50</u>				
Local Sources	3,261,101	3,190,013	(71,088)	97.82%
Total	3,261,101	3,190,013	(71,088)	97.82%
=====				
<u>Working Cash Fund - 70</u>				
Local Sources	30,000	135,357	105,357	451.19%
Total	30,000	135,357	105,357	451.19%
=====				
Grand Total	95,921,986	99,305,177	3,383,191	103.53%

FY23 Budget to Actual Comparison (Modified Accrual)
District Expenditures (Operating Funds)
Final

	<u>2022-2023</u> <u>Original Budget</u>	<u>2022-2023</u> <u>FYTD Activity</u>	<u>2022-2023</u> <u>Unexpended Bal</u>	<u>2022-2023</u> <u>FY %</u>
<u>Education Fund - 10</u>				
Salaries	49,420,480	48,872,050	548,430	98.89%
Benefits	8,332,780	7,822,319	510,461	93.87%
Purchased Services	7,621,900	7,334,617	287,283	96.23%
Supplies	2,145,418	2,017,863	127,555	94.05%
Capital Outlay	1,292,002	1,180,858	111,144	91.40%
Other	3,547,325	3,496,821	50,504	98.58%
Non-Capital Equipment	524,450	951,812	(427,362)	0.00%
Total	72,884,355	71,676,340	1,208,015	98.34%
=====				
<u>O&M Fund - 20</u>				
Salaries	3,843,593	3,916,268	(72,675)	101.89%
Benefits	713,494	678,780	34,714	95.13%
Purchased Services	1,920,350	1,689,344	231,006	87.97%
Supplies	1,998,000	1,701,916	296,084	85.18%
Capital Outlay	829,101	665,946	163,155	80.32%
Other	300	1,145	(845)	0.00%
Non-Capital Equipment	0	25,759	(25,759)	0.00%
Total	9,304,838	8,679,158	625,680	93.28%
=====				
<u>Transportation Fund - 40</u>				
Salaries	0	28,150	(28,150)	0.00%
Purchased Services	3,390,175	2,761,959	628,216	81.47%
Capital Outlay	90,000	0	0	
Total	3,480,175	2,790,109	600,066	80.17%
=====				
<u>IMRF/SS Fund - 50</u>				
Benefits	3,256,101	3,002,191	253,910	92.20%
Total	3,256,101	3,002,191	253,910	92.20%
=====				
Grand Total	88,925,469	86,147,798	2,777,671	96.88%

	A	B	C	D	E	F	G	H	I
1	FY 23 Actual Revenue and Expense By Fund Summary								
2	(Ed., O&M, Transportation, SS/IMRF, Working Cash and Capital Projects)								
3	Final								
4		Education Fund	O&M Fund	Trans. Fund	SS & IMR Fund	Working Cash Fund	Capital Projects Fund	Total (Operating Funds)	Total All Funds
5	Beginning Fund Balance	34,503,713	8,906,066	3,732,194	1,291,296	3,979,893	8,908,339	Columns B,C,D,E,F	Columns B,C,D,E,F,G
6									
7	Revenue								
8	Property Taxes	59,600,259	8,819,769	2,611,774	2,602,979	-	-	73,634,781	73,634,781
9	CPPRT	6,305,088	4,282,157	-	544,315	-	-	11,131,560	11,131,560
10	Earnings on Investments	1,074,594	396,031	148,380	42,719	135,357	37,459	1,797,081	1,834,540
11	Other Local Sources	3,233,030	202,425	10,606	-	-	-	3,446,061	3,446,061
12	State Aid Formula	2,800,348	0	-	-	-	-	2,800,348	2,800,348
13	State Aid Categorical	708,530	1,050,000	1,007,634	-	-	-	2,766,164	2,766,164
14	Federal Aid	1,698,751	2,030,431	-	-	-	-	3,729,182	3,729,182
15	Total Revenue (All Sources)	75,420,600	16,780,813	3,778,394	3,190,013	135,357	37,459	99,305,177	99,342,636
16									
17	Expenditures								
18	Salaries	48,872,050	3,916,268	28,150	-	-	-	52,816,468	52,816,468
19	Employee Benefits	7,822,319	678,780	-	3,002,191	-	-	11,503,290	11,503,290
20	Purchased Services	7,334,617	1,689,344	2,761,959	-	-	-	11,785,920	11,785,920
21	Supplies	2,017,863	1,701,916	-	-	-	-	3,719,779	3,719,779
22	Capital Outlay	1,180,858	665,946	-	-	-	5,511,718	1,846,804	7,358,522
23	Other Objects	3,496,821	1,145	-	-	-	-	3,497,966	3,497,966
24	Non-Capitl Equipment	951,812	25,759	-	-	-	-	977,571	977,571
25	Total Expenditures (All Uses)	71,676,340	8,679,158	2,790,109	3,002,191	0	5,511,718	86,147,798	91,659,516
26									
27	Excess Revenue over Expenses	3,744,260	8,101,655	988,285	187,822	135,357	-5,474,259	13,157,379	7,683,120
28									
29	Transfer to Capital Projects Fund	-3,646,822	-5,261,517	-	-	-	-	-	-
30									
31	Ending Fund Balance*	34,601,151	11,746,204	4,720,479	1,479,118	4,115,250	3,434,080	56,662,202	60,096,282
32									
33	*Construction Obligations from FY23 Not Included. Those Are Currently Budgeted for in the FY24 Budget at \$2,321,495								

LYONS TOWNSHIP HIGH SCHOOL

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Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education
From: Brian Stachacz
Date: 12/13/2023
Re: FY24 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 \$49.3 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 534th in line for a grant with \$736 million in possible grants available to the districts that are ahead of us. By the simple math, it is very possible that all \$49.3 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 8th of 2024. According to the State, we will be notified of our grant status no later than the March 1st of 2024 and could start to receive payment in May/June of 2024, 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 \$2.79 million of property tax relief in the 2023 and 2024 Tax Years in order to receive \$1.2 million of grant money from the state in each year. In FY 25 and FY26, we would lose roughly \$1.6 million in revenue in each year due to participation in this grant program. However, in future years, the \$1.2 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 \$1.2 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 \$2.79 million that we reduced (abated) could be added back to our extension base for the 2025 Tax Levy.

This would allow us to potentially re-capture, over two years, the loss of \$3.2 million from the first two years. Once we have re-captured the \$3.2 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 could then continue until the state no longer funds us with these dollars.

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 \$3.2 million from the first two years. If the state stops funding in one of those two years, we would 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 FY24 to the Illinois State Board of Education.

LYONS TOWNSHIP HIGH SCHOOL

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Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education
From: Brian Stachacz
Date: 12/13/2023
Re: Voris Mechanical Inc. Final Change Order #1

Information: Attached is the final Change Order on our contract with Voris Mechanical. Voris Mechanical is the company that completed the replacement of the air-handlers in the North Campus Library and LTTV Studio. Additionally, they added the air-conditioning to the J-Wing at South Campus. The contract with Voris Mechanical included a \$100,000 allowance to address unknown issues during the project. During the project, \$54,125.95 of the allowance was used for unforeseen issues but the remainder of \$45,874.05 will be deducted from the final contract amount with this Change Order. (A list of the unforeseen issues is presented on the Change Order with a corresponding cost.)

The original contract amount was \$2,262,500 and the final amount, including this deductive Change Order, will be \$2,216,625.95. This contract will be complete and closed after approval of this Change Order.

Recommendation: The Board of Education approve Change Order #1 with Voris Mechanical Inc. as presented.



AIA Document G701[®] – 2017

Change Order

PROJECT: *(Name and address)*
 Project 2022.072/2022.073 - 2023 North
 Building Library and LTTV Studio Air
 Handler
 100 S. Brainard Ave.
 LaGrange, IL

CONTRACT INFORMATION:
 Contract For: General Construction

 Date: October 18, 2022

CHANGE ORDER INFORMATION:
 Change Order Number: 001

 Date: October 31, 2023

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)*
 Voris Mechanical, Inc.
 370 Windy Point Dr.
 PO Box 5488
 Glendale Heights, IL 60139

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 #2 - Furnish and install 20 new dampers:	ADD	\$34,273.19
2. COR #3 - Replace area of penthouse siding:	ADD	\$4,229.00
3. COR #4 -Resupply 55 gallon drums of 30% mix of glycol back to district attic stock:	ADD	\$990.00
4. COR #5 - Reroute penthouse roof drain to accommodate new mechanical layout:	ADD	\$1,180.24
5. COR #6 - Provide extra crane pic because ancillary fan could not be broken down:	ADD	\$6,015.52
6. COR #7 - Provide power to new low voltage cabinet:	ADD	\$1,064.00
7. COR #8 - Reroute of existingpower conduit in penthouse for new AHU:	ADD	\$6,374.00
8. Allowance Monies:	DEDUCT	(\$100,000.00)

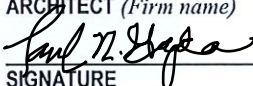
TOTAL THIS CHANGE ORDER: DEDUCT (\$45,874.05)


The original Contract Sum was	\$	2,262,500.00
The net change by previously authorized Change Orders	\$	0.00
The Contract Sum prior to this Change Order was	\$	2,262,500.00
The Contract Sum will be decreased by this Change Order in the amount of	\$	45,874.05
The new Contract Sum including this Change Order will be	\$	2,216,625.95

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.
 ARCHITECT *(Firm name)*

 SIGNATURE
 Paul N. Gajda
 PRINTED NAME AND TITLE
 12.08.23
 DATE

Voris Mechanical, Inc.
 CONTRACTOR *(Firm name)*

 SIGNATURE
 Gerald T. Voris, Secretary/Treasurer
 PRINTED NAME AND TITLE
 12/08/23
 DATE

Lyons Township High School District 204
 OWNER *(Firm name)*

 SIGNATURE
 Brian Stachacz, Dir. of Business Services
 PRINTED NAME AND TITLE

 DATE



**LYONS TOWNSHIP HIGH SCHOOL
District 204**

Dr. Brian Waterman, Superintendent
Ph: 708-579-6451 E: BWaterman@LTHS.net
North Campus 100 S. Brainard Ave., LaGrange, IL 60525
South Campus 4900 S. Willow Springs Ave, Western Springs, IL 60558

TO: Lyons Township High School District 204 Board of Education

FROM: Dr. Brian Waterman, Superintendent

DATE: December 18, 2023

RE: 2023 Joint Annual Conference Final Expenses Approval

The Board of Education attended the 2023 Joint Annual Conference from Thursday, November 16-Sunday, November 19 in Chicago. The Joint Annual Conference is one of the nation's largest state education conferences and the conference is a premier training event for school board members, administrators, school administrative professionals and business officials. The annual conference offers multiple opportunities for professional and personal development, and networking with school officials from across the state. Attendees can attend sessions and learn about education-focused initiatives from school advocates and thought leaders, and hear ideas and practices focused on school governance.

On October 16, 2023 the board approved the costs incurred for conference registrations totaling \$3225.00. Attached to this memo are the compiled and detailed additional total expenses incurred during the conference, and we are seeking Board approval for those costs in the amount of \$1070.86.

Recommended Motion

I recommend that the Board approve all known expenditures, which at this time total \$1070.86, related to the Board's participation in the 2023 Joint Annual Conference.



Board of Education

Exhibit - Board Member Expense Reimbursement Form

Submit to the Superintendent, who will include this request in the monthly list of bills presented to the Board of Education. Please print and attach receipts for all expenditures. Use of this form is required by 2:125-E3, Resolution to Regulate Expense Reimbursements. Please print.

Name: Dawn Aubert

Title/Office: BOE President
Joint Annual Conference/
 Purpose: Triple I

Travel Destination: Chicago, IL

Departure Date: 11/17/2023

Return Date: 11/18/2023

Receipts attached

Request Date: 11/28/2023

Estimated expenses attached (Completed 2:125-E2, Board Member Estimated Expense Approval Form)(pre-approval is required for federal and State grants).

Approved expense advancement (voucher) attached, if applicable* (Completed 2:125-E2, Board Member Estimated Expense Approval Form.)

Actual Expense Report										
*Board members will be reimbursed for actual and necessary expenses that exceed the amount advanced, but must refund any expense advancement that exceeds the actual and necessary expenses incurred. 105 ILCS 5/10-22.32. For federal and State grants, board members will be reimbursed for actual and necessary expenses that exceed estimated expenses as permitted by Board policy 2:125, Board Member Compensation; Expenses.										
Auto Travel Allowance: _____ per mile										
Date	Auto Mileage		Transp. Expenses	Lodging	Meals or Per Diem			Other		Daily Total
	Miles	Cost			Bkfst	Lunch	Dinner	Item	Cost	
11/17								parking	64.36	64.36
11/17					7.49					7.49
11/17 11/18				966.83						966.83
11/18					21.23					21.23
11/18								snack	10.95	10.95
Subtotal									\$1070.86	
Advances									- 0	
TOTAL (a negative amount indicates refund due from Board member)									\$ \$1070.86	

inmaulert
Submitting Board Member's Signature

Date
12/4/23
Date

[Signature]
Superintendent Signature

Board of Education Action: Approved Denied
 Approved in Part Exceeds Maximum Allowable Amount
 Grant Funding Source (if applicable): _____

Comments: *please note, lodging expenses for all Board Members were
paid for by President Dawn Aubert

DATED: August 1, 2023



LYONS TOWNSHIP HIGH SCHOOL District 204

Dr. Brian Waterman, Superintendent

Ph: 708-579-6451 E: BWaterman@LTHS.net

North Campus 100 S. Brainard Ave., LaGrange, IL 60525

South Campus 4900 S. Willow Springs Ave., Western Springs, IL 60558

TO: District #204 Board of Education

FROM: Dr. Brian Waterman, Superintendent

DATE: Monday, December 18, 2023

RE: Strategic Plan Goal Four Update

During the December 18 Regular Action Meeting, the leadership team will share an update regarding Goal Four of the strategic plan. The update will include a brief overview of Goal Four, including the tasks identified for completion for the 2023-24 school year, and a progress update on each of the three strategies. The primary topics covered during the presentation will include:

- Strategic Communications Plan
- Collaboration with LT Associate Schools
- 8th to 9th Grade Transition Timeline
- Career Pathways Update

Within this packet of materials, you will find the slide deck that will be utilized during Monday evening's presentation. Please note that all of the information for each of the five strategic plan goals is also posted on the [LTHS Strategic Plan Website](#).

Recommendation

No action is required. This item is informational.



LYONS TOWNSHIP HIGH SCHOOL



Strategic Plan Goal Four Update December 18, 2023



#WeAreLT

Goal Four: Family and Community Partnerships

Partner with families and the community to support and expand learning opportunities for all students.

Build confidence and engagement with families and the communities through improved communication, collaboration and transparency.

Promote high school readiness by fostering communication and collaboration with our associate districts.

Partner with the community to offer learning opportunities to expose students to potential career pathways and community services.



Goal Four: Family and Community Partnerships

Partner with families and the community to support and expand learning opportunities for all students.

- **Improved Communication, Collaboration, and Transparency**
 - Launch updated mass communication system and mobile app
 - Evaluate and compare FinalSite vs. Constant Contact
 - Explore implementation of ParentSquare to replace Infinite Campus/Canvas from a teacher/staff perspective
 - Host community connection events (EL BIPAC, Community Collective, Sankofa, Inclusive Community Event)
 - Complete Policy Review (5:125) and Update Social Media Guideline
 - Administer 5Essentials Parent/Community survey;
 - Utilization of e-mail, text, social media, and robo call to advertise
 - Continue production and distribution of video content in *Excellence-Innovation-Empowerment, Student Spotlight, and Strategic Plan* series.
 - Enhance communication with community members not directly connected to LT
 - Utilization of mailing list of all households in the district boundary;
 - Increase e-News distribution list;
 - Quarterly Superintendent message that includes D204 updates and information;
 - Monthly Superintendent webinars;
 - Increase membership and participation within LT10 Community Advisory Council

Goal Four: Family and Community Partnerships

Partner with families and the community to support and expand learning opportunities for all students.

- **Increase student opportunities in career pathways**
 - Complete development of additional career pathway opportunities within Aviation and Business Education.

- **Enhance collaboration with Associate Schools**
 - Development and communication of 1-pager document that articulates high school readiness skills by content area, to be utilized during the 2024-25 placement process.
 - Celebrate data collected from Spring 2023 Freshman Preparedness Survey;
 - Enhance special events (FED, Kickoff, Future Freshman Night, Associate School RoadShow) to improve 8th to 9th Grade Transition Process.
 - Enhance RISE Program

Communications / Strategic Plan Timeline

Website / Email

Principal Communications to Parents/Guardians

Coordinate weekly distribution of relevant information, click [here](#) to view

Quarterly Superintendent Communications

Overview of District updates, click [here](#) to view

Launched Community Webpage

Click [here](#)

Created Year 2 Strategic Plan Webpage

Update with relevant information, click [here](#)

Facility Assessment and Long-Term Plan

Drafted communications and website for community

Internal Communications

CLT monthly newsletter coordination among departments/distribution to staff, assisting in HR related initiatives (flu shot webpage, open enrollment, etc.)

Modifying Website based on Community Feedback

Goal of launching updates to continue to enhance the user experience in February, 2024. New photos for school year to homepage, add syllabi for all courses, news page, etc. Various club/team updates

5Essentials Parent/Community Survey

Drafted communication to encourage student response to opt in

Events

Promotion of Various Events

Community Conversations, Veteran's Day, LTCAC meetings, Freshmen Experience Day, etc.

Social Media

Content Creation and Distribution to Platforms

Increased amount of posts from District Facebook and Twitter accounts - 162 social media posts since August. Developed larger event videos (back to school, LTCAC, Veteran's Day, etc.)

Alumni Relations

Alumni Newsletter

Designed and mailed to 36,048 households within District; click [here](#)

Various Updates

Hall of Fame, Wall of Honor, Sweethearts

Alumni Reunion for Homecoming

Planned and hosted 150 Alumni at the Corral. The Doings featured event; click [here](#)

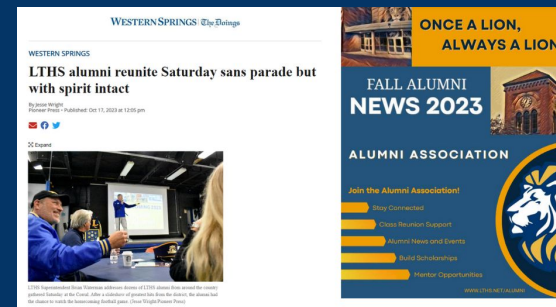
Media Relations

Press Releases

Wrote and distributed 15+ celebratory releases

Media Inquiries

Liaison between media and District



Communications / Strategic Plan Timeline

Metrics

Website

Overall Site Visits: 154k users, 947k page views (data from 8/1/23-12/5/23)

Top Pages Visited:

Home, Students, Calendar, Parents

Top cities:

La Grange, Chicago, Western Springs

Social Media

Total Facebook Fans: 3,008

Total Twitter / X Followers: 1,468

3.5% engagement average, 585 link clicks, 1.2k likes (data from 9/5/23-12/4/23)

Engagement Increase on Facebook

6/8/23-9/5/23 1.6K likes/comments/shares

9/6/23-12/3/23 6.9K likes/comments/shares

Email

Weekly Principal Communications to Parents/Guardians

Average 4,698 opens (75.33%) and 7.19% click rate

Quarterly Superintendent Communications

Average 6,152 opens (75.75%) and 5.25% click rate

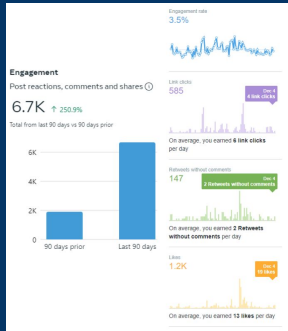
Board Briefs

Average 4,267 opens (66.75%) and 1.75% click rate

CLT Newsletters

Average 493 opens (64.33%) and 16.33% click rate

Page title and screen class	Views	Users	City	Users	New Users
	944,503 100% of total	153,728 100% of total		153,728 100% of total	149,517 100% of total
1 Lyons Township High School District 204 / Homepage	219,683	82,772	1 La Grange	37,670	32,860
3 Students / Students	38,711	14,789	2 Chicago	37,227	31,222
3 Calendar - Master / Bell Schedule	33,115	9,061	3 Western Springs	9,932	7,834
4 Lyons Township High School District 204 / Calendar	32,910	16,789	4 (not set)	5,661	3,865
5 Parents / Parents	28,879	8,828	5 Brookfield	4,113	2,755
6 Sign In	26,562	10,234	6 Countryside	1,323	949
7 Staff / Staff Home	18,259	3,904			
8 Football / Home	16,755	9,462			
9 Athletics Home / Schedules	14,248	7,717			
10 Testing Center / Home	13,807	2,886			



View Communications from Principal, Superintendent and District [here](#).

Strategy Two

Promote high school readiness by fostering communication and collaboration with our associate districts.

- Principal Articulation: Regular meetings have enhanced the partnership in support of students/families.
- Transition Timeline: The timeline has been adjusted to meet the needs of students/families.
- 9th Grade Preparedness Document: Goal was to develop a document that has the key academic skills and learner behaviors that align to 9th grade preparedness at LTHS.

Principal Articulation

- Members of the LTHS Administration meet with Associate School Principals on a regular basis.
 - Meetings are scheduled strategically based on transition timeline throughout the year.
- There is an emphasis on communication in support of students/families.
- Meetings are an opportunity to share more about LTHS programming.
 - Example: Spring 2022 Student Services & Support at LTHS
- The meetings have informed the transition timeline (feedback loop).

Transition Timeline

- Redesign and Enhancement of Transition Event Series has been a priority over the course of the past three years
- Scheduling events strategically throughout the course of the year
- Developing events with focus and intentionality
- Semester 1 Events
 - Road Show - Early November 2023 (New this year)
 - Kick Off Event - November 13, 2023 (Generating excitement!)
 - Placement Process launched
- Semester 2 Events
 - Road Show - Early-Mid January (Course registration)
 - Registration Webinar - January 17
 - Freshman Experience Day - January 24, 2024 (Registration focus)
 - Counselor Visits to Associate Schools¹⁴³ - Late January-Early February
 - Online Registration Process - Spring-Summer

9th Grade Preparedness

- Goal/Outcome: Develop a document that has the key academic skills and learner behaviors that align to 9th grade preparedness at LTHS.
- Process: Academic skills identified first
 - Feedback from 9th grade teachers
 - Review of 8th grade standards
 - Feedback from 8th grade teachers through articulation meetings
- Academic skills identified are aligned to freshman course curricula in academic disciplines.



LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204

9TH GRADE PREPAREDNESS INTRODUCTION

Throughout the 2021-22 school year, Lyons Township High School District 204 engaged its students, staff, families, and community members in a strategic planning process. The result is a collaborative plan that includes goals and priorities for the district. As part of our efforts within Goal 4, Family and Community Partnerships, Lyons Township has identified the following strategy as a priority: Promote high school readiness by fostering communication and collaboration with our associate districts.

Over the course of the past year, D204 has committed considerable time thinking about what it means to be prepared for 9th grade at Lyons Township High School. The goal of these efforts was not only to help solidify our own common understanding of 9th grade preparedness but to be able to better articulate this description to our families, our students, and our community.

This work was predicated on the following questions:

- What are the key concepts and/or skills for incoming 9th graders within each discipline?
- What learner behaviors set a student up for success in each discipline?

As we began grappling with these questions, 9th grade teachers within core disciplines provided feedback regarding academic concepts and learner behaviors that lead to 9th grade preparedness. Early in the process, the Lyons Township High School Leadership Team determined that the first iteration of the 9th grade preparedness document would focus on academic concepts and that the next step would be identifying learner behaviors aligned with preparedness. Division Chairs reviewed the 8th grade standards within core areas in order to create a draft of academic concepts that lead to preparedness by discipline. Feedback was garnered by 8th grade teachers through departmental articulation meetings. It was important to ensure that this process involved a feedback loop in which teacher voices from Lyons Township and associate schools were represented.

The result of this work is a one page resource that articulates high school readiness skills by content area. Collaboratively developed and rooted in content area standards, this resource provides a “quick view” of the skills necessary for high school academic readiness at Lyons Township High School. These efforts have helped us to consolidate our own thinking and understanding around 9th grade preparedness and has left us better equipped to build on that readiness once students enter the halls of LT.

It is our hope that our learning around 9th grade preparedness, and the subsequent resource we’ve created that captures that learning, is a starting point for focused articulation conversations and collaboration with our associate schools. We believe that this resource will also assist in the placement process, as we consider where our newest students may find the most success.

Next Steps:

Our work with identifying learner behaviors aligned to 9th grade preparedness has intersected with efforts to operationalize the District 204 Portrait of a Graduate. The Portrait of a Graduate was developed as part of the strategic planning process and was adopted by the Board of Education in June of 2022. Initial feedback garnered regarding learner behaviors aligns to the competencies included within District 204 Portrait of a Graduate. This feedback, along with student feedback, has led to draft descriptors. Over the course of the 2023-24 school year, we will solicit feedback from students, staff, and parents/community regarding the descriptors. These efforts will allow D204 to better articulate what these competencies look like at both the early high school and graduate levels. The early high school descriptors will be communicated as learner behaviors aligned to 9th grade preparedness.



LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204

FRESHMAN PREPAREDNESS

Lyons Township High School District 204 Vision:
All students graduate prepared for life,
career, and college success.

KEY ACADEMIC CONCEPTS FOR INCOMING FRESHMEN BY DISCIPLINE

ENGLISH

READING:

- Differentiate between major genres
- Identify structural features (both common and uncommon between genres)
- Articulate and apply where the main idea/theme is in a passage
- Identify supporting details
- Define the three levels of reading comprehension (literal, inferential, and evaluative) and demonstrate comprehension on all levels in an age appropriate piece
- Distinguish between implicit and explicit information
- Demonstrate the habit of annotating a text

WRITING:

- Write a basic claim and support it with evidence
- Explain paragraph construction (topic sentence, supporting details, concluding sentence)
- Define paragraph function in a multi-paragraph paper
- Cite sources and create a works cited page
- Edit own writing and the writing of peers
- Identify and define differences between narrative, expository, and argumentative writing

LISTENING/SPEAKING:

- Formulate original questions in preparation for discussion
- Offer ideas and pose questions in discussion
- Summarize a peer's opinion in discussion
- Attempt to expand on a peer's opinion after summarizing it

LANGUAGE (VOCABULARY AND GRAMMAR):

- Continued development of word acquisition
- Sentence structure (run-ons, comma splices, compound/complex sentences, independent and dependent clauses)
- Parts of speech
- Punctuation and capitalization rules (periods, commas, exclamation points, question marks, apostrophes, colons, and semicolons)
- Homonyms and Homophones

DIGITAL LITERACY:

- Navigate websites with ease
- Knowledge of databases
- Save and copy documents on Google
- Navigate Google and organize documents

MATH

Students taking Algebra 1 Prep or Accel as freshmen should have understanding in the areas below:

THE NUMBER SYSTEM:

- Know that there are numbers that are not rational, and approximate them by rational numbers
- Work with fractions (add subtract, multiply, and divide)
- Round accurately
- Order of operations fluency

EXPRESSIONS AND EQUATIONS:

- Work with radicals
- Work with integer exponents
- Understand the connections between proportional relationships, lines, and linear equations
- Analyze and solve linear equations and pairs of simultaneous linear equations
- Solve Linear Equations of all kinds (variables on both sides, like terms, distributive property, decimals, fractions, rounding, order of operations, calculator, negatives, etc.)

FUNCTIONS:

- Define, evaluate, and compare functions
- Use functions to model relationships between quantities

GEOMETRY:

- Understand congruence and similarity using physical models, transparencies, or geometry software
- Understand and apply the Pythagorean Theorem
- Solve real-world and mathematical problems involving volume of cylinders, cones and spheres

STATISTICS AND PROBABILITY:

- Investigate patterns of association in bivariate data (i.e. scatter plots, box and whisker, correlation of data, 2-way tables)

Students entering Geometry Accel or Honors as freshmen should demonstrate fluency in all the skills above (both with and without a calculator), in addition to the following:

- Factoring and solving quadratics
- Solving systems of equations
- Simplifying radical expressions
- Exponential functions
- Manipulating equations
- Writing equations from a scenario
- Investigating patterns of association in bivariate data (i.e. scatter plots, box and whisker, correlation of data, 2-way tables)

PHYSICAL EDUCATION

ACTIVITY AND FITNESS CONCEPTS:

- Identify examples of health-related fitness activities vs. skill-related activities
- Compare and contrast efficient and inefficient movement patterns
- Describe FITT and how it can be used to reach a fitness goal
- Identify strengths and weaknesses related to a personal fitness profile and set an appropriate goal
- Identify major muscle locations and their function
- Compare and contrast various types of game strategies and offensive/defensive strategies
- Understand basic rules and concepts for traditional games
- Understand how the heart and body respond to various types of exercise

ENGAGEMENT AND APPLICATION:

- Demonstrate basic locomotor skills: running, jumping, throwing, catching, kicking and striking to participate in a variety of games and activities
- Demonstrate competency in functional and fitness-related movements
- Demonstrate pacing and energy management
- Demonstrate basic levels of teamwork, cooperation, flexibility, acceptance, and sportsmanship to participate in various activities
- Demonstrate responsible decision-making and safety

SOCIAL STUDIES

Inquiry Skills

CONSTRUCTING ESSENTIAL QUESTIONS:

- Create essential questions that consider multiple perspectives to guide inquiry about a topic
 - Make connections
 - Foundational understanding of perspective and point of view

CONSTRUCTING SUPPORTING QUESTIONS:

- Ask essential and focused questions that consider multiple perspectives to guide inquiry about a topic
 - Compare and contrast
 - Comprehension and application

DETERMINING HELPFUL RESOURCES:

- Determine sources representing multiple points of view and diversity of authorship that will assist in organizing a research plan
 - Identify main idea and supporting details
 - Understand charts/graphs, be able to read timelines, and recognize chronology

SCIENCE

BASED ON 8TH GRADE NGSS:

- Engage in an investigation to collect observational data
- Discuss observations and include related phenomena noticed during an investigation
- Generate a list (brainstorm) and ask questions to investigate in a small group
- Represent initial thinking by writing, drawing, and sharing the initial models that explain the how and why of the phenomena
- Plan and carry out investigations to gather more evidence regarding the phenomena. This may include the use of computer simulations and/or digital resources, though not required.
- Engage in argument from evidence after their investigations, data analysis, etc. is complete to critique (including peer feedback) their work and that of their peers. This should include making revisions to their models, asking new questions to drive learning forward.

STUDENTS SHOULD ALSO HAVE KNOWLEDGE OF THE BASIC CONCEPTS OF:

- Earth science
- Analyzing graphs
- Cells and ecosystem dynamics
- Genetics and inheritance, cell organization (organelles), scientific method/process, and explanation writing
- Writing a claim, identifying specific evidence, and experimental design (identifying independent/dependent variables)
- Calculating a percent in various ways
- Identifying characteristics of life



Strategy Three

Partner with the community to offer learning opportunities to expose students to potential career pathways and community services.

Overview of Career Pathways vs. Course Sequences

LT Summary

- Where we've been
 - Education
- Where we are
 - Aviation
- Where we are going
 - Radio/TV, Business, Computer Programming Chefs, Engineering, Fashion, Autos



College and Career Pathway Endorsement Framework



INDIVIDUAL PLAN

Each student completing an endorsement must have an individualized plan, which includes college planning linked to early understanding of career goals, financial aid, resume, and personal statement.

PROFESSIONAL LEARNING

Awareness, exploration, and preparation activities that provide opportunities for students to interact with adults in their workplace

9th	10th	11th	12th
At least 2 career exploration activities or 1 intensive experience		60 cumulative hours of paid or credit supervised career development experience with a professional skills assessment	
At least 2 team-based challenges with adult mentoring			

↑
Through these experiences, a student gains essential employability and technical competencies in their identified sector.
↓

CAREER-FOCUSED INSTRUCTIONAL SEQUENCE

Two years of secondary coursework, or equivalent competencies, that articulate to a postsecondary credential with labor market value. Must include at least 6 hours of early college credit.

9th	10th	11th	12th
Orientation / Introduction			
		Skill Development	
		Capstone / Advanced Courses	

ACADEMIC READINESS

148

Ready for non-remedial coursework in reading and math by high school graduation through criteria defined by district and local community college

College & Career Pathway Framework

LT Planning Worksheet From 2022-23

Career Pathway Endorsement Planning Worksheet			
	9 ▶	10 ▶	11 ▶
Early Childhood Education	Child Development 1		Early Childhood Education Internship Adult Living Teaching Internship Elementary 1 & 2
Verified (Y or N)	Career Pathway Endorsement Requirements	Describe what you are currently doing to meet the requirements	What needs to be happen to meet this requirement?
	Work-Based Learning Experiences - 60 hours of career development experiences		
	***Regional Advisories		
	Course sequences contain at least two years of coursework		
	6 credit hours of early College Credit Classes		
	Two team-based challenges		
	***Industry certification		
	Two verified Guest speakers	149	
	Career related electives		
	Career related activities		

CTE Department Work Fall 2023

Aviation Pathway Endorsement Planning

Teacher(s) in Pathway: Dave Root

[Link to Endorsement Planning Sheet](#)

9/27 SIP Day Form Response

Brianna's comments are in **red**

1. Are there any courses you want to add in this pathway?

Teacher -

Brianna -

2. Are there any Curriculum Change Proposals you are wanting to make in this pathway?

Teacher -

Brianna -

3. Using your worksheet, prioritize the next steps that need to be taken to complete this pathway. Please make sure you thoroughly outline all next steps as you see them. It's okay if you are unsure (just make your best guess) and/or if some of these next steps are years in the making.

Teacher -

Brianna -

4. What support do you need for your next steps?

Teacher -

Brianna -

5. Are there any expenses that should be factored into the budget in regards to pathway work?

Teacher -

Brianna -

6. What questions do you have for Dan/Brianna?

Teacher -

Brianna -

Goal Four: Family and Community Partnerships

Partner with families and the community to support and expand learning opportunities for all students.

Build confidence and engagement with families and the communities through improved communication, collaboration and transparency.

Promote high school readiness by fostering communication and collaboration with our associate districts.

Partner with the community to offer learning opportunities to expose students to potential career pathways and community services.



LYONS TOWNSHIP HIGH SCHOOL



Strategic Plan Goal Four Update December 18, 2023



#WeAreLT

**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
SUMMARY OF NOVEMBER 2023 EXPENSES
FOR BOARD OF EDUCATION APPROVAL ON DECEMBER 18, 2023**

ACCOUNTS PAYABLE	PAID	TOTAL
EDUCATION FUND	\$ 991,785.26	
OPERATIONS BLDG MAINT	\$ 283,036.90	
TRANSPORTATION	\$ 56,083.17	
CAPITAL PROJECTS	<u>\$ 248,556.90</u>	
TOTAL ACCOUNTS PAYABLE		\$ 1,579,462.23
PAYROLL		
EDUCATION FUND	\$ 4,987,841.18	
OPERATIONS BLDG MAINT	\$ 417,846.34	
IMRF/FICA/MEDICARE	<u>\$ 262,292.51</u>	
TOTAL PAYROLL		\$ 5,667,980.03
TOTAL EXPENDITURES		\$ 7,247,442.26

The Undersigned do hereby certify that the Accounts Payable and Payroll Expenditures in the amount of \$7,247,442.26 approved for payment at the Lyons Township High School District 204 Board of Education Meeting, Cook County, Illinois held on December 18, 2023.

Dawn Aubert, President

Tim Albores, Secretary

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
REVISED SUMMARY OF REVENUES - FISCAL YEAR 2023-24
FOR THE MONTH OF NOVEMBER 2023

	<u>BUDGET</u>	<u>MONTHLY REVENUES</u>	<u>FISCAL YTD REVENUES</u>	<u>TRANSFERS</u>	<u>BUDGET BALANCE</u>	<u>% REALIZED</u>
<u>OPERATING FUNDS</u>						
EDUCATION - 10	\$ 78,237,344.00	\$ 11,558,175.71	\$ 19,384,871.77	\$ -	\$ 58,852,472.23	24.78%
OPERATIONS & MAINTENANCE - 20	\$ 11,304,165.00	\$ 1,699,726.70	\$ 2,012,523.91	\$ -	\$ 9,291,641.09	17.80%
TRANSPORTATION - 40	\$ 3,903,721.00	\$ 501,163.76	\$ 1,070,763.84	\$ -	\$ 2,832,957.16	27.43%
IMRF/SOCIAL SECURITY - 50/51	\$ 3,490,100.00	\$ 507,368.67	\$ 550,585.24	\$ -	\$ 2,939,514.76	15.78%
TOTAL	\$ 96,935,330.00	\$ 14,266,434.84	\$ 23,018,744.76	\$ -	\$ 73,916,585.24	23.75%
<u>NON OPERATING FUNDS</u>						
DEBIT SERVICE - 30	\$ 2,882,610.00	\$ 507,894.00	\$ 559,512.67	\$ -	\$ 2,323,097.33	19.41%
CAPITAL PROJECTS - 60	\$ 26,221.00	\$ 9,071.90	\$ 38,689.93	\$ -	\$ (12,468.93)	0.00%
TOTAL	\$ 2,908,831.00	\$ 516,965.90	\$ 598,202.60	\$ -	\$ 2,310,628.40	20.57%
<u>WORKING CASH</u>						
WORKING CASH - 70	\$ 104,493.00	\$ 21,579.88	\$ 79,552.50	\$ -	\$ 24,940.50	76.13%
WORKING CASH BONDS - 71	\$ -	\$ 14,175,412.28	\$ 14,454,581.18	\$ -	\$ (14,454,581.18)	0.00%
TOTAL	\$ 104,493.00	\$ 14,196,992.16	\$ 14,534,133.68	\$ -	\$ (14,429,640.68)	0.00%
TOTAL	\$ 99,948,654.00	\$ 28,980,392.90	\$ 38,151,081.04	\$ -	\$ 61,797,572.96	38.17%

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
REVISED SUMMARY OF EXPENSES - FISCAL YEAR 2023-24
FOR THE MONTH OF OCTOBER 2023

	BUDGET	MONTHLY EXPENSES	FISCAL YTD EXPENSES	TRANSFERS	BUDGET BALANCE	% REALIZED
<u>OPERATING FUNDS</u>						
EDUCATION - 10	\$ 75,852,903.00	\$ 5,933,410.49	\$ 26,000,853.94	\$ -	\$ 49,852,049.06	34.28%
OPERATIONS & MAINTENANCE - 20	\$ 11,304,165.00	\$ 696,883.24	\$ 3,855,457.83	\$ -	\$ 7,448,707.17	34.11%
TRANSPORTATION - 40	\$ 3,560,150.00	\$ 54,103.17	\$ 548,690.94	\$ -	\$ 3,011,459.06	15.41%
IMRF/SOCIAL SECURITY - 50/51	\$ 3,385,603.00	\$ 262,292.51	\$ 1,084,406.18	\$ -	\$ 2,301,196.82	32.03%
TOTAL	\$ 94,102,821.00	\$ 6,946,689.41	\$ 31,489,408.89	\$ -	\$ 62,613,412.11	33.46%
<u>NON OPERATING FUNDS</u>						
DEBIT SERVICE - 30	\$ 2,753,174.00	\$ -	\$ -	\$ -	\$ 2,753,174.00	0.00%
CAPITAL PROJECTS - 60	\$ 2,347,716.00	\$ 248,556.90	\$ 3,289,124.05	\$ -	\$ (941,408.05)	0.00%
TOTAL	\$ 5,100,890.00	\$ 248,556.90	\$ 3,289,124.05	\$ -	\$ 1,811,765.95	64.48%
<u>WORKING CASH</u>						
WORKING CASH - 70	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
WORKING CASH BONDS - 71	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ 99,203,711.00	\$ 7,195,246.31	\$ 34,778,532.94	\$ -	\$ 64,425,178.06	35.06%

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
REVISED FUND BALANCE FINANCIAL REPORT - FISCAL YEAR 2023-24
FOR THE MONTH OF NOVEMBER 2023

	FUND BALANCE JULY 1, 2023	FISCAL YTD REVENUES	FISCAL YTD EXPENSES	TRANSFERS	FUND BALANCE
<u>OPERATING FUNDS</u>					
EDUCATION - 10	\$ 33,169,105.74	\$ 19,384,871.77	\$ 26,000,853.94	\$ -	\$ 26,553,123.57
OPERATIONS & MAINTENANCE - 20	\$ 11,746,204.30	\$ 2,012,523.91	\$ 3,855,457.83	\$ -	\$ 9,903,270.38
TRANSPORTATION - 40	\$ 4,720,478.56	\$ 1,070,763.84	\$ 548,690.94	\$ -	\$ 5,242,551.46
IMRF/SOCIAL SECURITY - 50/51	\$ 1,479,118.74	\$ 550,585.24	\$ 1,084,406.18	\$ -	\$ 945,297.80
TOTAL	\$ 51,114,907.34	\$ 23,018,744.76	\$ 31,489,408.89	\$ -	\$ 42,644,243.21
<u>NON OPERATING FUNDS</u>					
DEBIT SERVICE - 30	\$ 1,616,188.70	\$ 559,512.67	\$ -	\$ -	\$ 2,175,701.37
CAPITAL PROJECTS - 60	\$ 3,434,079.16	\$ 38,689.93	\$ 3,289,124.05	\$ -	\$ 183,645.04
TOTAL	\$ 5,050,267.86	\$ 598,202.60	\$ 3,289,124.05	\$ -	\$ 2,359,346.41
<u>WORKING CASH</u>					
WORKING CASH - 70	\$ 4,115,249.94	\$ 79,552.50	\$ -	\$ -	\$ 4,194,802.44
WORKING CASH BONDS - 71	\$ -	\$ 14,454,581.18	\$ -	\$ -	\$ 14,454,581.18
TOTAL	\$ 4,115,249.94	\$ 14,534,133.68	\$ -	\$ -	\$ 18,649,383.62
TOTAL	\$ 60,280,425.14	\$ 38,151,081.04	\$ 34,778,532.94	\$ -	\$ 63,652,973.24

LADSE

The LaGrange Area Department of Special Education

LA GRANGE AREA DEPARTMENT OF SPECIAL EDUCATION

SUMMARY OF BILLS AND PAYROLLS

November 2023

Presented

December 18, 2023

SUMMARY FINANCIAL REPORT OF REVENUE - November 2023

OPERATING FUNDS	BUDGET	TRANSFERS	CURRENT REVENUES	YTD REVENUES	BALANCE	PERCENT REALIZED
EDUCATION FUND	30,243,701	-	432,047	13,765,437	16,478,263.59	45.52%
VOCATIONAL ACTIVITY FUND	-	-	168	168		0.00%
O&M FUND	-	-	(9)	(9)		0.00%
TOTAL	30,243,701	-	432,205	13,765,596	16,478,264	45.52%

SUMMARY FINANCIAL REPORT OF EXPENSE - November 2023

OPERATING FUNDS	BUDGET	TRANSFERS	CURRENT EXPENDITURES	YTD EXPENDITURES	UNENCUMBERED BALANCE	PERCENT ENCUMBERED
EDUCATION FUND	30,243,701	-	2,943,321	10,220,863	20,022,838	33.80%
VOCATIONAL ACTIVITY FUND	-	-	-	45	(45)	0.00%
O&M FUND	-	-	-	3,333	(3,333.10)	0.00%
TOTAL	30,243,701	-	2,943,321	10,224,242	20,019,459	33.81%

MONTHLY FUND BALANCE REPORT FOR - November 2023

OPERATING FUNDS	JULY 1ST EQUITY	YEAR TO DATE RECEIPTS	YEAR TO DATE DISBURSEMENTS	BALANCE
EDUCATION FUND	1,459,077	13,765,437	(10,220,863)	5,003,651
VOCATIONAL ACTIVITY FUND	15,083	168	(45.36)	15,206
O&M FUND	(23,994)	(9)	(3,333.10)	(27,336)
TOTAL	1,450,166	13,765,596	(10,224,242)	4,991,521

SUMMARY OF EXPENSES FOR NOVEMBER 2023 BOARD OF EDUCATION APPROVAL ON DECEMBER 18, 2023

	EXPENSES	EXPENSES FROM REVENUE	TOTAL
EDUCATION FUND	\$ 687,688.94		\$ 687,688.94
VOCATIONAL ACTIVITY FUND	\$ -	\$ -	\$ -
TOTAL A/P	\$ 687,688.94	\$ -	\$ 687,688.94

PAYROLL			
EDUCATION FUND			\$ 1,772,181.93
BOARD SHARE EXPENSES			\$ 483,450.59
TOTAL PAYROLL			\$ 2,255,632.52
VOCATIONAL FUND			-
BOARD SHARE EXPENSES			-
TOTAL PAYROLL			\$ 2,943,321.46

THE UNDERSIGNED DO HEREBY CERTIFY THAT ACCOUNTS PAYABLE LISTINGS AND PAYROLLS IN THE AMOUNT OF \$2,943,321.46 WERE APPROVED FOR PAYMENT AT THE MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT #204, COOK COUNTY, ILLINOIS HELD ON DECEMBER 18, 2023 AND AUTHORIZE THE SCHOOL TRUSTEES OF TOWNSHIP 38, RANGE 12 TO PAY THE SAME.

PRESIDENT _____

SECRETARY _____

LaGrange Area Dept. of Special Education

Fund Balances

Fiscal Year: 2023-2024

Month: November
 Year: 2023
 Fund Type: All Funds

Include Cash Balance
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATION	\$1,459,077.12	\$13,765,437.41	(\$10,220,863.26)	\$0.00	\$5,003,651.27
20	OPERATIONS & MAINTENANCE	(\$23,993.95)	(\$9.43)	(\$3,333.10)	\$0.00	(\$27,336.48)
99	ACTIVITY FUND - SHREDDER WORKS	\$15,083.24	\$167.84	(\$45.36)	\$0.00	\$15,205.72
Grand Total:		\$1,450,166.41	\$13,765,595.82	(\$10,224,241.72)	\$0.00	\$4,991,520.51

End of Report

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: 1074

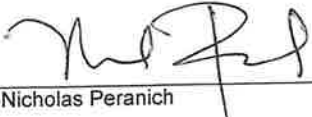
Voucher Date: 11/13/2023

Prepared By: 

Printed: 11/09/2023 02:30:49 PM

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of \$547,480.42 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

 11-10-2023
Nicholas Peranich Director of Business Services


LAGRANGE AREA DEPT. OF SPECIAL EDUCATION

Fund	Amount
10 EDUCATION	\$547,480.42
	\$547,480.42

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: 1075

Voucher Date: 11/13/2023

Prepared By: 

Printed: 11/10/2023 10:48:48 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 \$97,184.46 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.



Nicholas Peranich

11/10/2023

Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL
EDUCATION

Fund	Amount
10 EDUCATION	\$97,184.46
	\$97,184.46

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/13/2023
From Check: 245811605
From Voucher: 1075

To Date: 11/13/2023
To Check: 245811690
To Voucher: 1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811605	11/13/2023	Accurate Biometrics	\$500.00	1075	Printed	Expense	<input type="checkbox"/>		
245811606	11/13/2023	Albertsons Safeway	\$68.43	1075	Printed	Expense	<input type="checkbox"/>		
245811607	11/13/2023	Amalidosan, Delphine	\$432.27	1075	Printed	Expense	<input type="checkbox"/>		
245811608	11/13/2023	Amazon Capital Services	\$300.36	1075	Printed	Expense	<input type="checkbox"/>		
245811609	11/13/2023	Apple Computer	\$2,444.50	1075	Printed	Expense	<input type="checkbox"/>		
245811610	11/13/2023	At & T	\$1,547.72	1075	Printed	Expense	<input type="checkbox"/>		
245811611	11/13/2023	Athas, Heidi S	\$21.88	1075	Printed	Expense	<input type="checkbox"/>		
245811612	11/13/2023	Ayala, Dimond	\$55.71	1075	Printed	Expense	<input type="checkbox"/>		
245811613	11/13/2023	Badal, Rosanna M	\$9.96	1075	Printed	Expense	<input type="checkbox"/>		
245811614	11/13/2023	Bmo Corporate Mastercard	\$14,714.22	1075	Printed	Expense	<input type="checkbox"/>		
245811615	11/13/2023	Bonistalli, Carolyn	\$177.31	1075	Printed	Expense	<input type="checkbox"/>		
245811616	11/13/2023	BrightStar Care	\$4,104.00	1075	Printed	Expense	<input type="checkbox"/>		
245811617	11/13/2023	Burke, Jennifer L	\$64.46	1075	Printed	Expense	<input type="checkbox"/>		
245811618	11/13/2023	Bylsma, Karen	\$69.43	1075	Printed	Expense	<input type="checkbox"/>		
245811619	11/13/2023	Canon Solutions America	\$4,062.98	1075	Printed	Expense	<input type="checkbox"/>		
245811620	11/13/2023	Carey, Veronica	\$92.40	1075	Printed	Expense	<input type="checkbox"/>		
245811621	11/13/2023	Chappell, Barbara A	\$12.06	1075	Printed	Expense	<input type="checkbox"/>		
245811622	11/13/2023	Chavez, Itzel	\$103.23	1075	Printed	Expense	<input type="checkbox"/>		
245811623	11/13/2023	Chicago Cook Workforce Partnership	\$233.32	1075	Printed	Expense	<input type="checkbox"/>		
245811624	11/13/2023	Cindy Mayer	\$80.00	1075	Printed	Expense	<input type="checkbox"/>		
245811625	11/13/2023	Clemens, Marlene M	\$107.82	1075	Printed	Expense	<input type="checkbox"/>		
245811626	11/13/2023	Cleveland, Jenelle	\$120.07	1075	Printed	Expense	<input type="checkbox"/>		
245811627	11/13/2023	COTG	\$20,196.95	1075	Printed	Expense	<input type="checkbox"/>		
245811628	11/13/2023	Crumrine, Diane M	\$33.28	1075	Printed	Expense	<input type="checkbox"/>		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/13/2023
From Check: 245811605
From Voucher: 1075

To Date: 11/13/2023
To Check: 245811690
To Voucher: 1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811629	11/13/2023	Current Technologies Corp	\$3,375.00	1075	Printed	Expense	<input type="checkbox"/>		
245811630	11/13/2023	Dahme Mechanical Industries, Inc.	\$806.00	1075	Printed	Expense	<input type="checkbox"/>		
245811631	11/13/2023	Duvall, Danika R	\$7.86	1075	Printed	Expense	<input type="checkbox"/>		
245811632	11/13/2023	Englund, Daniel D	\$48.30	1075	Printed	Expense	<input type="checkbox"/>		
245811633	11/13/2023	Espinosa, Cynthia A	\$42.45	1075	Printed	Expense	<input type="checkbox"/>		
245811634	11/13/2023	Everyday Speech LLC	\$1,503.95	1075	Printed	Expense	<input type="checkbox"/>		
245811635	11/13/2023	Flinn Scientific	\$207.45	1075	Printed	Expense	<input type="checkbox"/>		
245811636	11/13/2023	Fun And Function	\$246.18	1075	Printed	Expense	<input type="checkbox"/>		
245811637	11/13/2023	Gahan, Alex	\$13.10	1075	Printed	Expense	<input type="checkbox"/>		
245811638	11/13/2023	Garlinger, Amy	\$38.98	1075	Printed	Expense	<input type="checkbox"/>		
245811639	11/13/2023	Gough, Kari	\$219.91	1075	Printed	Expense	<input type="checkbox"/>		
245811640	11/13/2023	Groenendyk, Isaac J	\$50.11	1075	Printed	Expense	<input type="checkbox"/>		
245811641	11/13/2023	Guzman, Ivonne J	\$16.97	1075	Printed	Expense	<input type="checkbox"/>		
245811642	11/13/2023	Hagar, Kimberly S	\$9.31	1075	Printed	Expense	<input type="checkbox"/>		
245811643	11/13/2023	Holiday Inn Countryside	\$592.86	1075	Printed	Expense	<input type="checkbox"/>		
245811644	11/13/2023	Horton'S Of La Grange	\$35.36	1075	Printed	Expense	<input type="checkbox"/>		
245811645	11/13/2023	Irby, Stefanie J	\$269.45	1075	Printed	Expense	<input type="checkbox"/>		
245811646	11/13/2023	Jarrett, Ruby A	\$22.07	1075	Printed	Expense	<input type="checkbox"/>		
245811647	11/13/2023	Jelinek, Katelyn	\$46.51	1075	Printed	Expense	<input type="checkbox"/>		
245811648	11/13/2023	Karagiannis, Konstantina	\$4.59	1075	Printed	Expense	<input type="checkbox"/>		
245811649	11/13/2023	Kavanaugh, Kari A	\$9.37	1075	Printed	Expense	<input type="checkbox"/>		
245811650	11/13/2023	Kriha Law LLC	\$5,515.50	1075	Printed	Expense	<input type="checkbox"/>		
245811651	11/13/2023	Kritikos, Margaret	\$100.00	1075	Printed	Expense	<input type="checkbox"/>		
245811652	11/13/2023	Lakeshore Learning Materials	\$72.43	1075	Printed	Expense	<input type="checkbox"/>		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/13/2023
From Check: 245811605
From Voucher: 1075

To Date: 11/13/2023
To Check: 245811690
To Voucher: 1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811653	11/13/2023	Maruyama, Blythe J	\$188.91	1075	Printed	Expense	<input type="checkbox"/>		
245811654	11/13/2023	McDermott, Callan P	\$61.57	1075	Printed	Expense	<input type="checkbox"/>		
245811655	11/13/2023	Melody, Nicole R	\$40.00	1075	Printed	Expense	<input type="checkbox"/>		
245811656	11/13/2023	MHS, Inc.	\$160.00	1075	Printed	Expense	<input type="checkbox"/>		
245811657	11/13/2023	Miller, Erin	\$68.71	1075	Printed	Expense	<input type="checkbox"/>		
245811658	11/13/2023	Model Me Kids	\$34.95	1075	Printed	Expense	<input type="checkbox"/>		
245811659	11/13/2023	Moreno, Melissa L	\$30.72	1075	Printed	Expense	<input type="checkbox"/>		
245811660	11/13/2023	Morfoot, Carrie A	\$197.35	1075	Printed	Expense	<input type="checkbox"/>		
245811661	11/13/2023	Murphy, Donna	\$449.73	1075	Printed	Expense	<input type="checkbox"/>		
245811662	11/13/2023	Mussallem, Ashley R	\$32.10	1075	Printed	Expense	<input type="checkbox"/>		
245811663	11/13/2023	Nick, Jamie S	\$13.76	1075	Printed	Expense	<input type="checkbox"/>		
245811664	11/13/2023	Omni Group (The)	\$15.50	1075	Printed	Expense	<input type="checkbox"/>		
245811665	11/13/2023	Pace Van Pool	\$300.00	1075	Printed	Expense	<input type="checkbox"/>		
245811666	11/13/2023	Popoca Gallegos, Eriberta	\$52.53	1075	Printed	Expense	<input type="checkbox"/>		
245811667	11/13/2023	ProCare Therapy	\$1,612.51	1075	Printed	Expense	<input type="checkbox"/>		
245811668	11/13/2023	Prospect Musica Therapy	\$3,406.67	1075	Printed	Expense	<input type="checkbox"/>		
245811669	11/13/2023	Pruitt, Abigail	\$32.95	1075	Printed	Expense	<input type="checkbox"/>		
245811670	11/13/2023	Quest FMS	\$7,248.00	1075	Printed	Expense	<input type="checkbox"/>		
245811671	11/13/2023	Ranieri, Christine A	\$15.07	1075	Printed	Expense	<input type="checkbox"/>		
245811672	11/13/2023	Rcm Data Corp.	\$174.31	1075	Printed	Expense	<input type="checkbox"/>		
245811673	11/13/2023	Scholastic Classroom Magazines	\$76.10	1075	Printed	Expense	<input type="checkbox"/>		
245811674	11/13/2023	School Health	\$11,930.42	1075	Printed	Expense	<input type="checkbox"/>		
245811675	11/13/2023	Schultz, Kimberly A	\$89.15	1075	Printed	Expense	<input type="checkbox"/>		
245811676	11/13/2023	Schultz, Rose	\$9.43	1075	Printed	Expense	<input type="checkbox"/>		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/13/2023

To Date: 11/13/2023

From Check: 245811605

To Check: 245811690

From Voucher: 1075

To Voucher: 1075

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811677	11/13/2023	Sheldon, Michael	\$231.66	1075	Printed	Expense	<input type="checkbox"/>		
245811678	11/13/2023	Stinson, Neosha D	\$20.00	1075	Printed	Expense	<input type="checkbox"/>		
245811679	11/13/2023	Sypkens, Maureen B	\$249.43	1075	Printed	Expense	<input type="checkbox"/>		
245811680	11/13/2023	Tom, Kerrin G	\$32.89	1075	Printed	Expense	<input type="checkbox"/>		
245811681	11/13/2023	TRC	\$3,801.00	1075	Printed	Expense	<input type="checkbox"/>		
245811682	11/13/2023	Urso, Jacquelyn S	\$1,361.25	1075	Printed	Expense	<input type="checkbox"/>		
245811683	11/13/2023	Walega, Samantha A	\$104.65	1075	Printed	Expense	<input type="checkbox"/>		
245811684	11/13/2023	Wallin, Sandra W	\$18.67	1075	Printed	Expense	<input type="checkbox"/>		
245811685	11/13/2023	Warehouse Direct, Inc.	\$557.42	1075	Printed	Expense	<input type="checkbox"/>		
245811686	11/13/2023	Whitcomb, Ryan F	\$25.68	1075	Printed	Expense	<input type="checkbox"/>		
245811687	11/13/2023	Winkler, Allison M	\$225.40	1075	Printed	Expense	<input type="checkbox"/>		
245811688	11/13/2023	WM Corporate Services, Inc	\$518.16	1075	Printed	Expense	<input type="checkbox"/>		
245811689	11/13/2023	Worthington Direct	\$616.74	1075	Printed	Expense	<input type="checkbox"/>		
245811690	11/13/2023	Zeller and Associates, LLC	\$375.00	1075	Printed	Expense	<input type="checkbox"/>		

Total Amount: \$97,184.46

End of Report

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: 1084

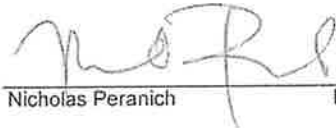
Voucher Date: 11/21/2023

Prepared By: 

Printed: 11/17/2023 03:45:09 PM

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of \$20,143.97 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.

 11-20-23
Nicholas Peranich Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL
EDUCATION

Fund	Amount
10 EDUCATION	\$20,143.97
	<hr/>
	\$20,143.97

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: 1085

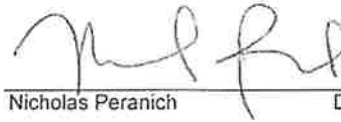
Voucher Date: 11/21/2023

Prepared By: 

Printed: 11/17/2023 04:00:44 PM

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION is hereby authorized to draw warrants against LAGRANGE AREA DEPT. OF SPECIAL EDUCATION funds for the sum of \$20,985.39 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (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.



Nicholas Peranich

Director of Business Services

11-20-23

LAGRANGE AREA DEPT. OF SPECIAL
EDUCATION

Fund		Amount
10	EDUCATION	\$20,985.39
		<hr/>
		\$20,985.39

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/21/2023
From Check: 245811691
From Voucher: 1085

To Date: 11/21/2023
To Check: 245811723
To Voucher: 1085

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811691	11/21/2023	Zaxend, LLC	\$911.49	1085	Printed	Expense	<input type="checkbox"/>		
245811692	11/21/2023	Adduci, Kathryn A	\$414.35	1085	Printed	Expense	<input type="checkbox"/>		
245811693	11/21/2023	Amazon Capital Services	\$94.63	1085	Printed	Expense	<input type="checkbox"/>		
245811694	11/21/2023	Ambuehl, Ellen W	\$174.42	1085	Printed	Expense	<input type="checkbox"/>		
245811695	11/21/2023	Bridges Language Training & Staffing Co.	\$73.37	1085	Printed	Expense	<input type="checkbox"/>		
245811696	11/21/2023	Brunswick, Wendy S	\$137.42	1085	Printed	Expense	<input type="checkbox"/>		
245811697	11/21/2023	Buckingham, Colleen M	\$36.42	1085	Printed	Expense	<input type="checkbox"/>		
245811698	11/21/2023	Canon Solutions America	\$794.00	1085	Printed	Expense	<input type="checkbox"/>		
245811699	11/21/2023	Case Itinerant Services	\$772.50	1085	Printed	Expense	<input type="checkbox"/>		
245811700	11/21/2023	Cindy Mayer	\$160.00	1085	Printed	Expense	<input type="checkbox"/>		
245811701	11/21/2023	Comcast	\$569.75	1085	Printed	Expense	<input type="checkbox"/>		
245811702	11/21/2023	ComEd	\$2,583.78	1085	Printed	Expense	<input type="checkbox"/>		
245811703	11/21/2023	Current Technologies Corp	\$419.38	1085	Printed	Expense	<input type="checkbox"/>		
245811704	11/21/2023	Finn, Kirsten M	\$41.79	1085	Printed	Expense	<input type="checkbox"/>		
245811705	11/21/2023	First Communications LLC	\$303.49	1085	Printed	Expense	<input type="checkbox"/>		
245811706	11/21/2023	Geocon Professional Services	\$679.00	1085	Printed	Expense	<input type="checkbox"/>		
245811707	11/21/2023	Guzman, Ivonne J	\$52.93	1085	Printed	Expense	<input type="checkbox"/>		
245811708	11/21/2023	Holiday Inn Countryside	\$1,100.85	1085	Printed	Expense	<input type="checkbox"/>		
245811709	11/21/2023	Jessica Minahan	\$740.00	1085	Printed	Expense	<input type="checkbox"/>		
245811710	11/21/2023	Martin, Courtney AH	\$935.00	1085	Printed	Expense	<input type="checkbox"/>		
245811711	11/21/2023	Massanisso, Lisa M	\$5.11	1085	Printed	Expense	<input type="checkbox"/>		
245811712	11/21/2023	Morfoot, Carrie A	\$182.08	1085	Printed	Expense	<input type="checkbox"/>		
245811713	11/21/2023	ProCare Therapy	\$5,036.60	1085	Printed	Expense	<input type="checkbox"/>		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/21/2023
From Check: 245811691
From Voucher: 1085

To Date: 11/21/2023
To Check: 245811723
To Voucher: 1085

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811714	11/21/2023	Rice, Carolanne M	\$12.65	1085	Printed	Expense	<input type="checkbox"/>		
245811715	11/21/2023	Safeguard Self Storage	\$1,687.00	1085	Printed	Expense	<input type="checkbox"/>		
245811716	11/21/2023	Smart, Katherine H	\$138.47	1085	Printed	Expense	<input type="checkbox"/>		
245811717	11/21/2023	State Graphics	\$851.97	1085	Printed	Expense	<input type="checkbox"/>		
245811718	11/21/2023	Text Help	\$1,250.23	1085	Printed	Expense	<input type="checkbox"/>		
245811719	11/21/2023	Tom, Kerrin G	\$11.73	1085	Printed	Expense	<input type="checkbox"/>		
245811720	11/21/2023	Uline	\$162.98	1085	Printed	Expense	<input type="checkbox"/>		
245811721	11/21/2023	Warehouse Direct, Inc.	\$179.91	1085	Printed	Expense	<input type="checkbox"/>		
245811722	11/21/2023	WEX Bank	\$457.15	1085	Printed	Expense	<input type="checkbox"/>		
245811723	11/21/2023	Woods, Laura C	\$14.94	1085	Printed	Expense	<input type="checkbox"/>		

Total Amount: \$20,985.39

End of Report

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/2/2023
From Check: 245811603
From Voucher: 1056

To Date: 11/2/2023
To Check: 245811603
To Voucher: 1056

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811603	11/02/2023	Cleveland, Jenelle	\$58.82	1056	Printed	Expense	<input type="checkbox"/>		
Total Amount:			\$58.82						
End of Report									

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2023-2024

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 11/2/2023
From Check: 245811604
From Voucher: 10020

To Date: 11/2/2023
To Check: 245811604
To Voucher: 10020

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245811604	11/02/2023	Mayra Romero	\$125.00	10020	Printed	Manual	<input type="checkbox"/>		
Total Amount:			\$125.00						
End of Report									

LaGrange Area Dept. of Special Education

Function Summary - Revenues

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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	(\$6,669.56)	\$6,669.56	\$0.00	\$6,669.56	0.00%
10.4.1200.0000.000.0000	UNDESIGNATED	\$0.00	(\$90.67)	(\$90.67)	\$90.67	\$0.00	\$90.67	0.00%
10.4.1300.0000.000.0000	UNDESIGNATED	(\$26,618,717.00)	(\$280,946.29)	(\$12,129,763.44)	(\$14,488,953.56)	\$0.00	(\$14,488,953.56)	54.43%
10.4.1400.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	(\$112,696.61)	\$112,696.61	\$0.00	\$112,696.61	0.00%
10.4.1500.0000.000.0000	UNDESIGNATED	(\$100,000.00)	\$0.00	(\$54,539.84)	(\$45,460.16)	\$0.00	(\$45,460.16)	45.46%
10.4.1900.0000.000.0000	UNDESIGNATED	\$0.00	(\$1,000.00)	(\$1,000.00)	\$1,000.00	\$0.00	\$1,000.00	0.00%
10.4.2200.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	(\$5,175.00)	\$5,175.00	\$0.00	\$5,175.00	0.00%
10.4.3100.0000.000.0000	UNDESIGNATED	(\$1,650,105.00)	(\$150,010.00)	(\$600,040.00)	(\$1,050,065.00)	\$0.00	(\$1,050,065.00)	63.64%
10.4.3500.0000.000.0000	UNDESIGNATED	(\$110,000.00)	\$0.00	(\$27,542.08)	(\$82,457.92)	\$0.00	(\$82,457.92)	74.96%
10.4.3700.0000.000.0000	UNDESIGNATED	(\$585,139.00)	\$0.00	(\$292,078.00)	(\$293,061.00)	\$0.00	(\$293,061.00)	50.08%
10.4.4500.0000.000.0000	UNDESIGNATED	(\$313,082.00)	\$0.00	(\$80,566.00)	(\$232,516.00)	\$0.00	(\$232,516.00)	74.27%
10.4.4900.0000.000.0000	UNDESIGNATED	(\$866,658.00)	\$0.00	(\$455,276.21)	(\$411,381.79)	\$0.00	(\$411,381.79)	47.47%
	FUND: EDUCATION - 10	(\$30,243,701.00)	(\$432,046.96)	(\$13,765,437.41)	(\$16,478,263.59)	\$0.00	(\$16,478,263.59)	54.48%
20.4.1500.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	\$9.43	(\$9.43)	\$0.00	(\$9.43)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	\$0.00	\$0.00	\$9.43	(\$9.43)	\$0.00	(\$9.43)	0.00%
99.4.1500.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	(\$167.84)	\$167.84	\$0.00	\$167.84	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	\$0.00	(\$167.84)	\$167.84	\$0.00	\$167.84	0.00%
	Grand Total:	(\$30,243,701.00)	(\$432,046.96)	(\$13,765,595.82)	(\$16,478,105.18)	\$0.00	(\$16,478,105.18)	54.48%

End of Report

LaGrange Area Dept. of Special Education

Monthly Revenues

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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	(\$6,669.56)	\$6,669.56	\$0.00	\$6,669.56	0.00%
10.4.4950.0000.000.6110	DHS STEP	\$0.00	\$0.00	(\$88,546.71)	\$88,546.71	\$0.00	\$88,546.71	0.00%
10.4.4998.0000.000.4993	FEDERAL OTHER	\$0.00	\$0.00	(\$195,960.00)	\$195,960.00	\$0.00	\$195,960.00	0.00%
10.4.1200.1000.000.4000	INSTRUCTION	\$0.00	(\$90.67)	(\$90.67)	\$90.67	\$0.00	\$90.67	0.00%
10.4.1342.0000.100.1000	SCHOOL TUITION	(\$1,786,216.00)	\$0.00	(\$453,109.50)	(\$1,333,106.50)	\$0.00	(\$1,333,106.50)	74.63%
10.4.1342.0000.100.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$18,105.81)	\$18,105.81	\$0.00	\$18,105.81	0.00%
10.4.1510.0000.100.1000	INTEREST	(\$100,000.00)	\$0.00	(\$54,539.84)	(\$45,460.16)	\$0.00	(\$45,460.16)	45.46%
10.4.3110.0000.100.2000	PERSONNEL REIMBURSEMENT	(\$1,650,105.00)	(\$150,010.00)	(\$600,040.00)	(\$1,050,065.00)	\$0.00	(\$1,050,065.00)	63.64%
10.4.3510.0000.100.2000	TRANSPORTION REIMBURSEMENT	(\$52,000.00)	\$0.00	(\$13,220.20)	(\$38,779.80)	\$0.00	(\$38,779.80)	74.58%
10.4.4900.0000.100.4000	MEDICAID OUTREACH	(\$325,000.00)	\$0.00	(\$170,769.50)	(\$154,230.50)	\$0.00	(\$154,230.50)	47.46%
10.4.1342.0000.300.1000	SCHOOL TUITION	(\$10,810,282.00)	(\$26,697.13)	(\$4,302,407.23)	(\$6,507,874.77)	\$0.00	(\$6,507,874.77)	60.20%
10.4.1342.0000.300.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$277,449.40)	\$277,449.40	\$0.00	\$277,449.40	0.00%
10.4.1342.0000.300.1120	SCHOOL TUITION	\$0.00	\$0.00	\$2,579.86	(\$2,579.86)	\$0.00	(\$2,579.86)	0.00%
10.4.1999.0000.300.1000	MISC REVENUES	\$0.00	(\$1,000.00)	(\$1,000.00)	\$1,000.00	\$0.00	\$1,000.00	0.00%
10.4.1342.0000.430.1000	SCHOOL TUITION	\$0.00	\$0.00	(\$97,933.20)	\$97,933.20	\$0.00	\$97,933.20	0.00%
10.4.1342.0000.430.1020	SCHOOL TUITION	\$0.00	\$0.00	\$24,576.55	(\$24,576.55)	\$0.00	(\$24,576.55)	0.00%
10.4.1342.0000.436.1000	SCHOOL TUITION	(\$6,293,208.00)	\$0.00	(\$1,571,337.52)	(\$4,721,870.48)	\$0.00	(\$4,721,870.48)	75.03%
10.4.1342.0000.436.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$531,763.23)	\$531,763.23	\$0.00	\$531,763.23	0.00%
10.4.1342.0000.440.1000	ECE Classroom	(\$287,040.00)	\$0.00	(\$50,654.14)	(\$236,385.86)	\$0.00	(\$236,385.86)	82.35%
10.4.1342.0000.440.1020	SCHOOL TUITION	\$0.00	\$0.00	\$10,450.05	(\$10,450.05)	\$0.00	(\$10,450.05)	0.00%
10.4.1342.0000.445.1000	SCHOOL TUITION	(\$216,554.00)	\$0.00	(\$101,510.02)	(\$115,043.98)	\$0.00	(\$115,043.98)	53.12%
10.4.1342.0000.445.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$45,492.77)	\$45,492.77	\$0.00	\$45,492.77	0.00%
10.4.1342.0000.453.1000	SCHOOL TUITION	(\$2,791,549.00)	\$0.00	(\$888,502.64)	(\$1,903,046.36)	\$0.00	(\$1,903,046.36)	68.17%
10.4.1342.0000.453.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$173,411.53)	\$173,411.53	\$0.00	\$173,411.53	0.00%
10.4.1342.0000.454.1000	SCHOOL TUITION	(\$528,298.00)	\$0.00	\$0.00	(\$528,298.00)	\$0.00	(\$528,298.00)	100.00%
10.4.1342.0000.454.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$195,522.18)	\$195,522.18	\$0.00	\$195,522.18	0.00%
10.4.1342.0000.454.1120	SCHOOL TUITION	\$0.00	\$0.00	\$4,168.53	(\$4,168.53)	\$0.00	(\$4,168.53)	0.00%
10.4.1342.0000.455.1000	ED HS	(\$710,108.00)	\$0.00	(\$645,551.60)	(\$64,554.40)	\$0.00	(\$64,554.40)	9.09%
10.4.1342.0000.455.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$36,973.80)	\$36,973.80	\$0.00	\$36,973.80	0.00%
10.4.1342.0000.459.1000	SCHOOL TUITION	(\$90,857.00)	\$0.00	(\$28,320.24)	(\$62,536.76)	\$0.00	(\$62,536.76)	68.83%
10.4.1342.0000.459.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$8,997.28)	\$8,997.28	\$0.00	\$8,997.28	0.00%
10.4.1322.0000.470.1000	SUMMER TUITION	(\$436,198.00)	(\$19,779.70)	(\$19,779.70)	(\$416,418.30)	\$0.00	(\$416,418.30)	95.47%
10.4.1342.0000.471.1000	SCHOOL TUITION	\$0.00	\$0.00	(\$233,451.20)	\$233,451.20	\$0.00	\$233,451.20	0.00%
10.4.1342.0000.471.1020	UNDESIGNATED	\$0.00	\$0.00	(\$13,131.63)	\$13,131.63	\$0.00	\$13,131.63	0.00%
10.4.1342.0000.533.1000	SCHOOL TUITION	(\$279,828.00)	\$0.00	\$0.00	(\$279,828.00)	\$0.00	(\$279,828.00)	100.00%
10.4.1342.0000.542.1000	SCHOOL TUITION	(\$2,358,581.00)	(\$234,469.46)	(\$2,220,572.96)	(\$138,008.04)	\$0.00	(\$138,008.04)	5.85%
10.4.1342.0000.542.1020	SCHOOL TUITION	\$0.00	\$0.00	(\$257,560.85)	\$257,560.85	\$0.00	\$257,560.85	0.00%
10.4.3510.0000.542.2000	TRANSPORTION REIMBURSEMENT	(\$58,000.00)	\$0.00	(\$14,321.88)	(\$43,678.12)	\$0.00	(\$43,678.12)	75.31%
10.4.1342.0000.571.1000	SCHOOL TUITION	(\$30,000.00)	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$30,000.00)	100.00%
10.4.3705.0000.704.2000	PRESCHOOL FOR ALL	(\$585,139.00)	\$0.00	(\$292,078.00)	(\$293,061.00)	\$0.00	(\$293,061.00)	50.08%
10.4.2210.0000.901.1100	TRAINING	\$0.00	\$0.00	(\$5,175.00)	\$5,175.00	\$0.00	\$5,175.00	0.00%
10.4.4505.0000.903.4000	WIA	(\$313,082.00)	\$0.00	\$0.00	(\$313,082.00)	\$0.00	(\$313,082.00)	100.00%
10.4.4505.0000.903.6220	UNDESIGNATED	\$0.00	\$0.00	(\$80,566.00)	\$80,566.00	\$0.00	\$80,566.00	0.00%
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	(\$112,578.98)	\$112,578.98	\$0.00	\$112,578.98	0.00%
10.4.1400.3141.903.6110	STUDENT STIPENDS	\$0.00	\$0.00	(\$117.63)	\$117.63	\$0.00	\$117.63	0.00%
20.4.1510.0000.000.0000	INTEREST	\$0.00	\$0.00	\$9.43	(\$9.43)	\$0.00	(\$9.43)	0.00%
99.4.1510.0000.000.0000	INTEREST	\$0.00	\$0.00	(\$167.84)	\$167.84	\$0.00	\$167.84	0.00%

LaGrange Area Dept. of Special Education

Monthly Revenues

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
Grand Total:		(\$30,243,701.00)	(\$432,046.96)	(\$13,765,595.82)	(\$16,478,105.18)	\$0.00	(\$16,478,105.18)	54.48%

End of Report

LaGrange Area Dept. of Special Education

Function Summary - Expenses

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.0400.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	\$2,648.37	(\$2,648.37)	\$0.00	(\$2,648.37)	0.00%
10.5.1000.0000.000.0000	UNDESIGNATED	\$0.00	\$13,614.10	\$40,842.35	(\$40,842.35)	\$106,846.08	(\$147,688.43)	0.00%
10.5.1200.0000.000.0000	UNDESIGNATED	\$8,655,388.54	\$1,254,694.09	\$3,208,038.14	\$5,447,350.40	\$4,470,509.42	\$976,840.98	11.29%
10.5.1300.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	\$336,822.58	(\$336,822.58)	\$0.00	(\$336,822.58)	0.00%
10.5.1400.0000.000.0000	UNDESIGNATED	\$895,595.21	\$74,030.47	\$333,224.51	\$562,370.70	\$421,316.90	\$141,053.80	15.75%
10.5.2100.0000.000.0000	UNDESIGNATED	\$14,784,759.79	\$1,286,708.95	\$3,982,515.88	\$10,802,243.91	\$8,596,015.79	\$2,206,228.12	14.92%
10.5.2200.0000.000.0000	UNDESIGNATED	\$286,411.00	\$8,501.23	\$96,929.63	\$189,481.37	\$3,299.71	\$186,181.66	65.01%
10.5.2300.0000.000.0000	UNDESIGNATED	\$706,244.20	\$33,139.56	\$402,542.04	\$303,702.16	\$148,325.46	\$155,376.70	22.00%
10.5.2400.0000.000.0000	UNDESIGNATED	\$2,062,445.46	\$121,121.94	\$520,146.33	\$1,542,299.13	\$703,305.35	\$838,993.78	40.68%
10.5.2500.0000.000.0000	UNDESIGNATED	\$1,210,669.41	\$62,524.93	\$823,550.76	\$387,118.65	\$93,402.52	\$293,716.13	24.26%
10.5.2600.0000.000.0000	UNDESIGNATED	\$1,070,507.39	\$86,080.16	\$402,558.51	\$667,948.88	\$410,829.74	\$257,119.14	24.02%
10.5.3700.0000.000.0000	UNDESIGNATED	\$571,680.00	\$0.00	\$57,888.03	\$513,791.97	\$0.00	\$513,791.97	89.87%
10.5.4500.0000.000.0000	UNDESIGNATED	\$0.00	\$433.97	\$1,971.95	(\$1,971.95)	\$0.00	(\$1,971.95)	0.00%
10.5.4900.0000.000.0000	UNDESIGNATED	\$0.00	\$2,472.06	\$11,184.18	(\$11,184.18)	\$1,644.91	(\$12,829.09)	0.00%
	FUND: EDUCATION - 10	\$30,243,701.00	\$2,943,321.46	\$10,220,863.26	\$20,022,837.74	\$14,955,495.88	\$5,067,341.86	16.76%
20.5.2300.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	\$606.54	(\$606.54)	\$0.00	(\$606.54)	0.00%
20.5.2500.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	\$2,726.56	(\$2,726.56)	\$0.00	(\$2,726.56)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	\$0.00	\$0.00	\$3,333.10	(\$3,333.10)	\$0.00	(\$3,333.10)	0.00%
99.5.1400.0000.000.0000	UNDESIGNATED	\$0.00	\$0.00	\$45.36	(\$45.36)	\$0.00	(\$45.36)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	\$0.00	\$45.36	(\$45.36)	\$0.00	(\$45.36)	0.00%
	Grand Total:	\$30,243,701.00	\$2,943,321.46	\$10,224,241.72	\$20,019,459.28	\$14,955,495.88	\$5,063,963.40	16.74%

End of Report

LaGrange Area Dept. of Special Education

Expenditures by Object

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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	\$5,057.24	(\$5,057.24)	\$0.00	(\$5,057.24)	0.00%
10.0.0000.1000.000.0000	SALARIES, CERTIFIED STAFF	\$11,356,081.47	\$929,823.98	\$3,123,665.53	\$8,232,415.94	\$7,868,693.43	\$363,722.51	3.20%
10.0.0000.1100.000.0000	SALARIES, NON CERTIFIED STAFF	\$9,949,748.23	\$843,288.76	\$2,911,545.95	\$7,038,202.28	\$6,769,871.27	\$268,331.01	2.70%
10.0.0000.1170.000.0000	SALARY-STUDENT	\$20,671.05	(\$930.81)	\$11,788.19	\$8,882.86	\$0.00	\$8,882.86	42.97%
10.0.0000.2110.000.0000	TEACHER'S RETIREMENT (TRS)	\$223,891.91	\$15,716.39	\$57,733.44	\$166,158.47	\$9,658.48	\$156,499.99	69.90%
10.0.0000.2120.000.0000	MUNICIPAL RETIREMENT	\$337,463.31	\$18,816.45	\$64,369.82	\$273,093.49	\$10,216.86	\$262,876.63	77.90%
10.0.0000.2130.000.0000	FICA	\$604,527.24	\$48,829.62	\$169,381.80	\$435,145.44	\$26,590.05	\$408,555.39	67.58%
10.0.0000.2140.000.0000	MEDICARE	\$303,874.72	\$24,336.41	\$83,461.98	\$220,412.74	\$13,082.78	\$207,329.96	68.23%
10.0.0000.2210.000.0000	LIFE INSURANCE	\$66,393.00	\$3,612.62	\$15,051.92	\$51,341.08	\$1,905.84	\$49,435.24	74.46%
10.0.0000.2220.000.0000	MEDICAL INSURANCE	\$3,663,102.38	\$349,345.21	\$1,040,978.70	\$2,622,123.68	\$194,952.45	\$2,427,171.23	66.26%
10.0.0000.2230.000.0000	DENTAL INSURANCE	\$330,940.02	\$22,793.89	\$68,283.69	\$262,656.33	\$12,671.53	\$249,984.80	75.54%
10.0.0000.2240.000.0000	LONGTERM CARE	\$0.00	\$0.00	\$4,204.10	(\$4,204.10)	\$0.00	(\$4,204.10)	0.00%
10.0.0000.2300.000.0000	TUITION REIMBURSEMENT	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
10.0.0000.3050.000.0000	APPS AND SOFTWARE	\$45,605.00	\$5,499.91	\$34,502.69	\$11,102.31	\$10,747.00	\$355.31	0.78%
10.0.0000.3090.000.0000	Undesignated	\$13,500.00	\$0.00	\$16,113.60	(\$2,613.60)	\$0.00	(\$2,613.60)	-19.36%
10.0.0000.3100.000.0000	PROFESSIONAL TECHNICAL SERVICE	\$203,701.70	\$24,297.10	\$223,521.51	(\$19,819.81)	\$2,827.40	(\$22,647.21)	-11.12%
10.0.0000.3120.000.0000	INSERVICE TRAINING-CONSULTANTS	\$36,350.00	\$0.00	\$500.00	\$35,850.00	\$0.00	\$35,850.00	98.62%
10.0.0000.3140.000.0000	Undesignated	\$15,675.00	\$930.81	(\$98.55)	\$15,773.55	\$0.00	\$15,773.55	100.63%
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	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.0.0000.3170.000.0000	AUDIT FEE-FINANCIAL	\$135,000.00	\$0.00	\$24,550.00	\$110,450.00	\$0.00	\$110,450.00	81.81%
10.0.0000.3180.000.0000	LEGAL FEE-CONTRACTUAL	\$15,000.00	\$5,515.50	\$6,057.00	\$8,943.00	\$0.00	\$8,943.00	59.62%
10.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (\$1,500.00	\$7,321.37	\$65,488.55	(\$63,988.55)	\$0.00	(\$63,988.55)	-4265.90%
10.0.0000.3210.000.0000	PROPERTY SERVICES-DISPOSAL	\$25,500.00	\$518.16	\$2,590.80	\$22,909.20	\$0.00	\$22,909.20	89.84%
10.0.0000.3220.000.0000	CUSTODIAL/CLEANING SERVICES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.0.0000.3230.000.0000	REPAIRS AND MAINTENANCE SERVIC	\$53,050.00	\$5,575.48	\$16,471.98	\$36,578.02	\$0.00	\$36,578.02	68.95%
10.0.0000.3250.000.0000	ROOM RENTALS	\$1,249,270.99	\$572,205.54	\$1,675,495.12	(\$426,224.13)	\$1,584.00	(\$427,808.13)	-34.24%
10.0.0000.3310.000.0000	PUPIL TRANSPORTATION	\$52,149.00	\$757.15	\$9,310.08	\$42,838.92	\$0.00	\$42,838.92	82.15%
10.0.0000.3320.000.0000	Undesignated	\$92,400.00	\$5,463.76	\$27,593.36	\$64,806.64	\$0.00	\$64,806.64	70.14%
10.0.0000.3390.000.0000	Undesignated	\$90,036.98	\$4,671.96	\$16,893.00	\$73,143.98	\$9,616.62	\$63,527.36	70.56%
10.0.0000.3400.000.0000	COMMUNICATION-TELEPHONE	\$45,910.00	\$5,901.52	\$20,692.09	\$25,217.91	\$6,700.78	\$18,517.13	40.33%
10.0.0000.3500.000.0000	MARKETING	\$9,862.50	\$1,427.10	\$2,881.25	\$6,981.25	\$0.00	\$6,981.25	70.79%
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 SERVIC	\$3,000.00	\$0.00	\$456.38	\$2,543.62	\$0.00	\$2,543.62	84.79%
10.0.0000.3800.000.0000	UNEMPLOYMENT	\$950.00	\$0.00	\$450.00	\$500.00	\$0.00	\$500.00	52.63%
10.0.0000.3820.000.0000	SCHOOL BOARD LIABILITY	\$216,900.00	\$0.00	\$182,306.00	\$34,594.00	\$0.00	\$34,594.00	15.95%
10.0.0000.3900.000.0000	SOFTWARE LICENSES	\$7,500.00	\$29.71	\$513.85	\$6,986.15	\$0.00	\$6,986.15	93.15%
10.0.0000.4100.000.0000	OFFICE SUPPLIES LESS \$499	\$167,500.00	\$6,800.39	\$99,273.95	\$68,226.05	\$8,749.13	\$59,476.92	35.51%
10.0.0000.4110.000.0000	Undesignated	\$70,300.00	\$1,991.28	\$49,440.17	\$20,859.83	\$850.00	\$20,009.83	28.46%
10.0.0000.4120.000.0000	CLASSROOM MATERIALS 1	\$16,700.00	\$1,756.04	\$4,564.54	\$12,135.46	\$327.91	\$11,807.55	70.70%
10.0.0000.4130.000.0000	CLASSROOM MATERIALS 9	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
10.0.0000.4190.000.0000	Undesignated	\$4,100.00	\$0.00	\$0.00	\$4,100.00	\$0.00	\$4,100.00	100.00%
10.0.0000.4300.000.0000	LIBRARY BOOKS	\$3,750.00	\$473.42	\$1,154.33	\$2,595.67	\$118.35	\$2,477.32	66.06%
10.0.0000.4600.000.0000	ELECTRICITY	\$0.00	\$0.00	\$7,102.82	(\$7,102.82)	\$0.00	(\$7,102.82)	0.00%
10.0.0000.4700.000.0000	SYSTEMS SOFTWARE	\$2,500.00	\$1,250.23	\$1,250.23	\$1,249.77	\$0.00	\$1,249.77	49.99%
10.0.0000.5400.000.0000	EQUIPMENT OVER \$5,000	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
10.0.0000.6400.000.0000	DUES AND FEES	\$25,734.00	\$0.00	\$21,754.76	\$3,979.24	\$0.00	\$3,979.24	15.46%
10.0.0000.6600.000.0000	FLOW THOUGH	\$566,000.00	\$0.00	\$49,005.62	\$516,994.38	\$0.00	\$516,994.38	91.34%
10.0.0000.7000.000.0000	EQUIPMENT \$500 TO \$4999	\$152,505.00	\$35,302.51	\$105,505.77	\$46,999.23	\$6,332.00	\$40,667.23	26.67%
	FUND: EDUCATION - 10	\$30,243,701.00	\$2,943,321.46	\$10,220,863.26	\$20,022,837.74	\$14,955,495.88	\$5,067,341.86	16.76%

LaGrange Area Dept. of Special Education

Expenditures by Object

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
20.0.0000.3100.000.0000	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$980.00	(\$980.00)	\$0.00	(\$980.00)	0.00%
20.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (\$0.00	\$0.00	\$606.54	(\$606.54)	\$0.00	(\$606.54)	0.00%
20.0.0000.3230.000.0000	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$0.00	\$1,746.56	(\$1,746.56)	\$0.00	(\$1,746.56)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	\$0.00	\$0.00	\$3,333.10	(\$3,333.10)	\$0.00	(\$3,333.10)	0.00%
99.0.0000.4100.000.0000	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$45.36	(\$45.36)	\$0.00	(\$45.36)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	\$0.00	\$45.36	(\$45.36)	\$0.00	(\$45.36)	0.00%
Grand Total:		\$30,243,701.00	\$2,943,321.46	\$10,224,241.72	\$20,019,459.28	\$14,955,495.88	\$5,063,963.40	16.74%

End of Report

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.0481.0000.000.9903	UNDESIGNATED	\$0.00	\$0.00	\$2,648.37	(\$2,648.37)	\$0.00	(\$2,648.37)	0.00%
10.5.2210.1005.100.4993	STIPENDS-CERTIFIED	\$0.00	\$0.00	\$2,400.00	(\$2,400.00)	\$0.00	(\$2,400.00)	0.00%
10.5.2210.2140.100.4993	MEDICARE	\$0.00	\$0.00	\$34.44	(\$34.44)	\$0.00	(\$34.44)	0.00%
10.5.2630.7000.259.6110	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$2,254.95	(\$2,254.95)	\$0.00	(\$2,254.95)	0.00%
10.5.2540.4100.300.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$90.72	(\$90.72)	\$0.00	(\$90.72)	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	\$0.00	\$850.00	\$0.00	\$850.00	100.00%
10.5.2110.3100.302.1100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$390.00	\$1,040.34	(\$1,040.34)	\$0.00	(\$1,040.34)	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%
10.5.1200.3399.302.1100	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	\$582.69	\$1,937.04	(\$1,937.04)	\$0.00	(\$1,937.04)	0.00%
10.5.2570.3401.302.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$80.38	(\$80.38)	\$0.00	(\$80.38)	0.00%
10.5.1200.4100.302.1100	OFFICE SUPPLIES LESS \$499	\$500.00	\$0.00	\$413.53	\$86.47	\$0.00	\$86.47	17.29%
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	\$2,400.00	\$0.00	\$2,697.00	(\$297.00)	\$0.00	(\$297.00)	-12.38%
10.5.1322.1000.318.1110	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$14,520.00	(\$14,520.00)	\$0.00	(\$14,520.00)	0.00%
10.5.1322.1000.318.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$17,330.00	(\$17,330.00)	\$0.00	(\$17,330.00)	0.00%
10.5.1322.1100.318.1110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$2,970.00	(\$2,970.00)	\$0.00	(\$2,970.00)	0.00%
10.5.1322.1100.318.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$9,570.00	(\$9,570.00)	\$0.00	(\$9,570.00)	0.00%
10.5.1322.2110.318.1110	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$127.87	(\$127.87)	\$0.00	(\$127.87)	0.00%
10.5.1322.2110.318.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$167.13	(\$167.13)	\$0.00	(\$167.13)	0.00%
10.5.1322.2120.318.1110	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$68.76	(\$68.76)	\$0.00	(\$68.76)	0.00%
10.5.1322.2120.318.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$229.63	(\$229.63)	\$0.00	(\$229.63)	0.00%
10.5.1322.2130.318.1110	FICA	\$0.00	\$0.00	\$180.64	(\$180.64)	\$0.00	(\$180.64)	0.00%
10.5.1322.2130.318.1111	FICA	\$0.00	\$0.00	\$654.72	(\$654.72)	\$0.00	(\$654.72)	0.00%
10.5.1322.2140.318.1110	MEDICARE	\$0.00	\$0.00	\$252.82	(\$252.82)	\$0.00	(\$252.82)	0.00%
10.5.1322.2140.318.1111	MEDICARE	\$0.00	\$0.00	\$390.10	(\$390.10)	\$0.00	(\$390.10)	0.00%
10.5.1322.3399.318.1120	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$36.55	(\$36.55)	\$0.00	(\$36.55)	0.00%
10.5.2410.1000.320.4993	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)	\$0.00	(\$3,000.00)	0.00%
10.5.2410.2110.320.4993	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$37.50	(\$37.50)	\$0.00	(\$37.50)	0.00%
10.5.2130.2140.320.1100	MEDICARE	\$0.00	\$0.54	\$1.35	(\$1.35)	\$0.27	(\$1.62)	0.00%
10.5.2410.2140.320.4993	MEDICARE	\$0.00	\$0.00	\$43.50	(\$43.50)	\$0.00	(\$43.50)	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	\$10,753.11	\$74,407.37	(\$74,407.37)	\$0.00	(\$74,407.37)	0.00%
10.5.2130.3400.320.1100	COMMUNICATION-TELEPHONE	\$0.00	\$36.00	\$90.00	(\$90.00)	\$270.00	(\$360.00)	0.00%
10.5.2130.4100.320.1100	OFFICE SUPPLIES LESS \$499	\$5,000.00	\$32.60	\$276.60	\$4,723.40	\$0.00	\$4,723.40	94.47%
10.5.2630.7000.320.1100	EQUIPMENT \$500 TO \$4999	\$3,000.00	\$0.00	\$719.20	\$2,280.80	\$0.00	\$2,280.80	76.03%
10.5.2630.3050.321.1100	APPS AND SOFTWARE	\$400.00	\$7.98	\$7.98	\$392.02	\$0.00	\$392.02	98.01%
10.5.2131.3100.321.1100	PROFESSIONAL TECHNICAL SERVICE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
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	\$265.00	\$1,735.00	\$0.00	\$1,735.00	86.75%
10.5.2570.3250.321.1100	ROOM RENTALS	\$2,250.00	\$742.28	\$3,646.64	(\$1,396.64)	\$0.00	(\$1,396.64)	-62.07%
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	\$145.66	\$484.24	(\$484.24)	\$0.00	(\$484.24)	0.00%
10.5.2570.3401.321.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$20.09	(\$20.09)	\$0.00	(\$20.09)	0.00%
10.5.2131.4100.321.1100	OFFICE SUPPLIES LESS \$499	\$5,500.00	\$887.35	\$887.35	\$4,612.65	\$0.00	\$4,612.65	83.87%
10.5.2630.7000.321.1100	EQUIPMENT \$500 TO \$4999	\$9,750.00	\$0.00	\$8,776.00	\$974.00	\$0.00	\$974.00	9.99%
10.5.2140.3100.323.1100	PROFESSIONAL TECHNICAL SERVICE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2570.3400.323.1100	COMMUNICATION-TELEPHONE	\$0.00	\$145.66	\$484.24	(\$484.24)	\$0.00	(\$484.24)	0.00%
10.5.2570.3401.323.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$20.09	(\$20.09)	\$0.00	(\$20.09)	0.00%
10.5.2140.4100.323.1100	OFFICE SUPPLIES LESS \$499	\$18,000.00	\$625.00	\$2,583.12	\$15,416.88	\$832.68	\$14,584.20	81.02%
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	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$884.00	\$9,116.00	91.16%
10.5.2630.7000.323.1100	EQUIPMENT \$500 TO \$4999	\$5,400.00	\$0.00	\$5,394.00	\$6.00	\$0.00	\$6.00	0.11%
10.5.2630.3050.324.1100	APPS AND SOFTWARE	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	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	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2570.3250.324.1100	ROOM RENTALS	\$2,500.00	\$469.14	\$1,919.82	\$580.18	\$0.00	\$580.18	23.21%
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	\$145.66	\$484.24	(\$484.24)	\$0.00	(\$484.24)	0.00%
10.5.2570.3401.324.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$20.09	(\$20.09)	\$0.00	(\$20.09)	0.00%
10.5.2132.4100.324.1100	OFFICE SUPPLIES LESS \$499	\$4,500.00	\$592.76	\$839.21	\$3,660.79	\$0.00	\$3,660.79	81.35%
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	\$4,880.00	\$0.00	\$0.00	\$4,880.00	\$0.00	\$4,880.00	100.00%
10.5.2630.7000.324.1100	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$6,690.00	(\$6,690.00)	\$0.00	(\$6,690.00)	0.00%
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	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
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	\$145.66	\$484.24	(\$484.24)	\$0.00	(\$484.24)	0.00%
10.5.2570.3401.326.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$20.09	(\$20.09)	\$0.00	(\$20.09)	0.00%
10.5.2150.4100.326.1100	OFFICE SUPPLIES LESS \$499	\$2,500.00	\$588.66	\$693.82	\$1,806.18	\$0.00	\$1,806.18	72.25%
10.5.2150.4118.326.1100	CURRICULUM	\$3,500.00	\$1,503.95	\$1,503.95	\$1,996.05	\$0.00	\$1,996.05	57.03%
10.5.2630.7000.326.1100	EQUIPMENT \$500 TO \$4999	\$11,440.00	\$0.00	\$11,750.99	(\$310.99)	\$0.00	(\$310.99)	-2.72%
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%
10.5.1200.3100.430.4993	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$3,406.67	\$3,406.67	(\$3,406.67)	\$0.00	(\$3,406.67)	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%
10.5.1200.3196.430.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$2,353.00	(\$2,353.00)	\$0.00	(\$2,353.00)	0.00%
10.5.2630.3230.430.1100	REPAIRS AND MAINTENANCE SERVIC	\$1,350.00	\$0.00	\$713.00	\$637.00	\$0.00	\$637.00	47.19%
10.5.2570.3250.430.1020	ROOM RENTALS	\$0.00	\$0.00	\$150,785.00	(\$150,785.00)	\$0.00	(\$150,785.00)	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%
10.5.2550.3310.430.1100	PUPIL TRANSPORTATION	\$9,050.00	\$0.00	\$0.00	\$9,050.00	\$0.00	\$9,050.00	100.00%
10.5.2550.3310.430.1120	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,662.90	(\$1,662.90)	\$0.00	(\$1,662.90)	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	\$76.26	\$462.58	\$11,337.42	\$149.20	\$11,188.22	94.82%
10.5.1200.4100.430.1120	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$71.96	(\$71.96)	\$0.00	(\$71.96)	0.00%
10.5.1200.4100.430.4993	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$0.00	\$0.00	\$2,079.72	(\$2,079.72)	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	\$376.06	\$376.06	\$4,623.94	\$48.59	\$4,575.35	91.51%
10.5.1200.4118.430.1100	CURRICULUM	\$35,000.00	\$0.00	\$27,964.11	\$7,035.89	\$850.00	\$6,185.89	17.67%
10.5.1200.4120.430.1100	CLASSROOM MATERIALS 1	\$800.00	\$162.98	\$162.98	\$637.02	\$0.00	\$637.02	79.63%
10.5.1200.4121.430.1100	CLASSROOM MATERIALS 2	\$800.00	\$0.00	\$13.97	\$786.03	\$41.99	\$744.04	93.01%
10.5.1200.4122.430.1100	CLASSROOM MATERIALS 3	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1200.4123.430.1100	CLASSROOM MATERIALS 4	\$800.00	\$432.27	\$698.15	\$101.85	\$0.00	\$101.85	12.73%
10.5.1200.4124.430.1100	CLASSROOM MATERIALS 5	\$800.00	\$0.00	\$153.71	\$646.29	\$0.00	\$646.29	80.79%
10.5.1200.4125.430.1100	CLASSROOM MATERIALS 6	\$1,000.00	\$87.07	\$87.07	\$912.93	\$0.00	\$912.93	91.29%
10.5.1200.4126.430.1100	CLASSROOM MATERIALS 7	\$800.00	\$34.95	\$183.63	\$616.37	\$6.98	\$609.39	76.17%
10.5.1200.4127.430.1100	CLASSROOM MATERIALS 8	\$800.00	\$16.97	\$29.23	\$770.77	\$0.00	\$770.77	96.35%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.1200.4128.430.1100	CLASSROOM MATERIALS 9	\$800.00	\$302.47	\$645.98	\$154.02	\$0.00	\$154.02	19.25%
10.5.1200.4129.430.1100	CLASSROOM MATERIALS 10	\$800.00	\$0.00	\$0.00	\$800.00	\$146.57	\$653.43	81.68%
10.5.1200.4130.430.1100	CLASSROOM MATERIALS 9	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
10.5.1200.4199.430.1100	PPE/Covid Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2630.7000.430.1100	EQUIPMENT \$500 TO \$4999	\$18,380.00	\$285.00	\$7,615.00	\$10,765.00	\$0.00	\$10,765.00	58.57%
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%
10.5.1200.3107.436.1100	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$137.71	(\$137.71)	\$0.00	(\$137.71)	0.00%
10.5.1200.3196.436.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$2,571.00	(\$2,571.00)	\$0.00	(\$2,571.00)	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%
10.5.2630.3230.436.1100	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$0.00	\$364.00	(\$364.00)	\$0.00	(\$364.00)	0.00%
10.5.2570.3250.436.1020	ROOM RENTALS	\$0.00	\$0.00	\$137,200.00	(\$137,200.00)	\$0.00	(\$137,200.00)	0.00%
10.5.2570.3250.436.1100	ROOM RENTALS	\$150,000.00	\$337.40	\$1,656.20	\$148,343.80	\$0.00	\$148,343.80	98.90%
10.5.2570.3251.436.1100	COPIER RENTAL	\$0.00	\$0.00	\$285.76	(\$285.76)	\$0.00	(\$285.76)	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%
10.5.2550.3310.436.1120	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,988.25	(\$1,988.25)	\$0.00	(\$1,988.25)	0.00%
10.5.1200.3399.436.1100	TRAVEL LOCAL MILEAGE	\$2,250.00	\$0.00	\$7.86	\$2,242.14	\$0.00	\$2,242.14	99.65%
10.5.2570.3400.436.1100	COMMUNICATION-TELEPHONE	\$750.00	\$437.01	\$1,452.76	(\$702.76)	\$0.00	(\$702.76)	-93.70%
10.5.2570.3401.436.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$23.44	(\$23.44)	\$0.00	(\$23.44)	0.00%
10.5.1200.4100.436.1100	OFFICE SUPPLIES LESS \$499	\$7,000.00	\$1,471.36	\$2,655.20	\$4,344.80	\$587.00	\$3,757.80	53.68%
10.5.1200.4103.436.1100	MEDICAL SUPPLIES	\$2,500.00	\$0.00	\$453.86	\$2,046.14	\$0.00	\$2,046.14	81.85%
10.5.1200.4104.436.1100	INK	\$3,500.00	\$173.46	\$1,030.53	\$2,469.47	\$865.88	\$1,603.59	45.82%
10.5.1200.4118.436.1100	CURRICULUM	\$15,000.00	\$0.00	\$10,467.37	\$4,532.63	\$0.00	\$4,532.63	30.22%
10.5.1200.4120.436.1100	CLASSROOM MATERIALS 1	\$800.00	\$46.75	\$145.13	\$654.87	\$0.00	\$654.87	81.86%
10.5.1200.4121.436.1100	CLASSROOM MATERIALS 2	\$800.00	\$220.96	\$521.81	\$278.19	\$0.00	\$278.19	34.77%
10.5.1200.4122.436.1100	CLASSROOM MATERIALS 3	\$800.00	\$85.42	\$215.14	\$584.86	\$0.00	\$584.86	73.11%
10.5.1200.4123.436.1100	CLASSROOM MATERIALS 4	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1200.4124.436.1100	CLASSROOM MATERIALS 5	\$800.00	\$120.02	\$447.48	\$352.52	\$0.00	\$352.52	44.07%
10.5.1200.4125.436.1100	CLASSROOM MATERIALS 6	\$800.00	\$0.00	\$360.98	\$439.02	\$49.95	\$389.07	48.63%
10.5.1200.4126.436.1100	CLASSROOM MATERIALS 7	\$800.00	\$0.00	\$183.00	\$617.00	\$9.47	\$607.53	75.94%
10.5.1200.4127.436.1100	CLASSROOM MATERIALS 8	\$800.00	\$0.00	\$400.20	\$399.80	\$72.95	\$326.85	40.86%
10.5.1200.4128.436.1100	CLASSROOM MATERIALS 9	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1200.4129.436.1100	CLASSROOM MATERIALS 10	\$800.00	\$246.18	\$246.18	\$553.82	\$0.00	\$553.82	69.23%
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%
10.5.1200.7000.436.1100	EQUIPMENT \$500 TO \$4999	\$8,400.00	\$0.00	\$2,270.14	\$6,129.86	\$0.00	\$6,129.86	72.97%
10.5.2630.7000.436.1100	EQUIPMENT \$500 TO \$4999	\$9,300.00	\$0.00	\$3,594.00	\$5,706.00	\$0.00	\$5,706.00	61.35%
10.5.1200.3050.440.1100	APPS AND SOFTWARE	\$0.00	\$0.00	\$2,700.00	(\$2,700.00)	\$0.00	(\$2,700.00)	0.00%
10.5.3705.3050.440.1100	APPS AND SOFTWARE	\$0.00	\$0.00	\$1,721.25	(\$1,721.25)	\$0.00	(\$1,721.25)	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%
10.5.2570.3250.440.1020	ROOM RENTALS	\$0.00	\$0.00	\$20,530.00	(\$20,530.00)	\$0.00	(\$20,530.00)	0.00%
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%
10.5.2210.3325.440.1100	CONFERENCE REGISTRATION	\$0.00	\$0.00	\$225.00	(\$225.00)	\$0.00	(\$225.00)	0.00%
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	\$375.63	\$324.37	\$0.00	\$324.37	46.34%
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	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10.5.1200.4120.440.1100	CLASSROOM MATERIALS 1	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
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%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2570.3250.445.1100	ROOM RENTALS	\$22,568.53	\$0.00	\$15,000.00	\$7,568.53	\$0.00	\$7,568.53	33.54%
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	\$2,300.00	\$72.65	\$177.35	\$2,122.65	\$0.00	\$2,122.65	92.29%
10.5.2630.7000.445.1100	EQUIPMENT \$500 TO \$4999	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%
10.5.1200.3104.453.1100	MIS SERVICES	\$0.00	\$0.00	\$289.92	(\$289.92)	\$0.00	(\$289.92)	0.00%
10.5.1200.3196.453.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$3,624.00	\$12,317.05	(\$12,317.05)	\$0.00	(\$12,317.05)	0.00%
10.5.2630.3230.453.1100	REPAIRS AND MAINTENANCE SERVIC	\$2,000.00	\$107.49	\$330.49	\$1,669.51	\$0.00	\$1,669.51	83.48%
10.5.2570.3250.453.1020	ROOM RENTALS	\$0.00	\$0.00	\$77,687.00	(\$77,687.00)	\$0.00	(\$77,687.00)	0.00%
10.5.2570.3250.453.1100	ROOM RENTALS	\$160,000.00	\$77,950.01	\$77,950.01	\$82,049.99	\$0.00	\$82,049.99	51.28%
10.5.2570.3251.453.1100	COPIER RENTAL	\$0.00	\$0.00	\$10.00	(\$10.00)	\$0.00	(\$10.00)	0.00%
10.5.2550.3310.453.1100	PUPIL TRANSPORTATION	\$7,200.00	\$0.00	\$0.00	\$7,200.00	\$0.00	\$7,200.00	100.00%
10.5.2550.3310.453.1120	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$542.25	(\$542.25)	\$0.00	(\$542.25)	0.00%
10.5.2550.3310.453.4993	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$1,161.50	(\$1,161.50)	\$0.00	(\$1,161.50)	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	\$437.06	\$1,452.80	\$647.20	\$0.00	\$647.20	30.82%
10.5.2570.3401.453.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$20.09	(\$20.09)	\$0.00	(\$20.09)	0.00%
10.5.2630.3900.453.1100	SOFTWARE LICENSES	\$3,000.00	\$29.71	\$513.85	\$2,486.15	\$0.00	\$2,486.15	82.87%
10.5.1200.4100.453.1100	OFFICE SUPPLIES LESS \$499	\$15,000.00	\$1,775.27	\$7,500.59	\$7,499.41	\$3,873.90	\$3,625.51	24.17%
10.5.1200.4101.453.1100	SUPPLIES-MEETINGS	\$0.00	\$278.54	\$278.54	(\$278.54)	\$0.00	(\$278.54)	0.00%
10.5.1200.4104.453.1100	INK	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
10.5.1200.4118.453.1100	CURRICULUM	\$8,000.00	\$76.10	\$3,130.53	\$4,869.47	\$0.00	\$4,869.47	60.87%
10.5.1200.6400.453.1100	DUES AND FEES	\$6,000.00	\$0.00	\$5,040.00	\$960.00	\$0.00	\$960.00	16.00%
10.5.1200.7000.453.4993	EQUIPMENT \$500 TO \$4999	\$0.00	\$20,196.95	\$20,196.95	(\$20,196.95)	\$5,448.00	(\$25,644.95)	0.00%
10.5.2630.7000.453.1100	EQUIPMENT \$500 TO \$4999	\$11,700.00	\$10.98	\$6,839.89	\$4,860.11	\$0.00	\$4,860.11	41.54%
10.5.1322.1000.454.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$17,251.71	(\$17,251.71)	\$0.00	(\$17,251.71)	0.00%
10.5.1322.2110.454.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$215.68	(\$215.68)	\$0.00	(\$215.68)	0.00%
10.5.1322.2130.454.1111	FICA	\$0.00	\$0.00	\$110.18	(\$110.18)	\$0.00	(\$110.18)	0.00%
10.5.1322.2140.454.1111	MEDICARE	\$0.00	\$0.00	\$243.02	(\$243.02)	\$0.00	(\$243.02)	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%
10.5.1200.3399.454.1100	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	\$20.09	(\$20.09)	\$0.00	(\$20.09)	0.00%
10.5.1200.4100.454.1100	OFFICE SUPPLIES LESS \$499	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
10.5.1200.4101.454.1100	SUPPLIES-MEETINGS	\$0.00	\$82.26	\$82.26	(\$82.26)	\$0.00	(\$82.26)	0.00%
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	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$0.00	\$3,600.00	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	\$289.92	(\$289.92)	\$0.00	(\$289.92)	0.00%
10.5.2540.3104.455.1100	MIS SERVICES	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1200.3196.455.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$3,624.00	\$7,248.00	(\$7,248.00)	\$0.00	(\$7,248.00)	0.00%
10.5.2540.3210.455.1100	PROPERTY SERVICES-DISPOSAL	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.2630.3230.455.1100	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	\$33,406.29	\$33,406.29	\$35,379.17	\$0.00	\$35,379.17	51.43%
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	\$108.48	(\$108.48)	\$0.00	(\$108.48)	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 SERVIC	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
10.5.1200.4100.455.1020	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	(\$23.54)	\$23.54	\$0.00	\$23.54	0.00%

84

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.1200.4100.455.1100	OFFICE SUPPLIES LESS \$499	\$6,000.00	\$153.80	\$2,324.59	\$3,675.41	\$0.00	\$3,675.41	61.26%
10.5.2630.4100.455.1100	OFFICE SUPPLIES LESS \$499	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
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	\$103.23	\$654.87	(\$654.87)	\$0.00	(\$654.87)	0.00%
10.5.1200.4118.455.1100	CURRICULUM	\$3,000.00	\$308.00	\$499.87	\$2,500.13	\$0.00	\$2,500.13	83.34%
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	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1400.1100.459.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$2,500.00	\$7,500.00	(\$7,500.00)	\$22,500.00	(\$30,000.00)	0.00%
10.5.4950.1104.459.6100	AIDE SALARIES	\$0.00	\$283.20	\$328.20	(\$328.20)	\$0.00	(\$328.20)	0.00%
10.5.1400.2120.459.6220	MUNICIPAL RETIREMENT	\$0.00	\$56.26	\$171.90	(\$171.90)	\$28.13	(\$200.03)	0.00%
10.5.1400.2130.459.6220	FICA	\$0.00	\$142.44	\$427.32	(\$427.32)	\$71.22	(\$498.54)	0.00%
10.5.1400.2140.459.6220	MEDICARE	\$0.00	\$33.32	\$99.96	(\$99.96)	\$16.66	(\$116.62)	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	\$706.98	\$2,120.94	(\$2,120.94)	\$353.49	(\$2,474.43)	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%
10.5.1400.3310.459.1100	PUPIL TRANSPORTATION	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
10.5.2550.3310.459.6110	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$605.00	(\$605.00)	\$0.00	(\$605.00)	0.00%
10.5.1400.4100.459.1100	OFFICE SUPPLIES LESS \$499	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
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%
10.5.4950.4100.459.6100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$1,275.60	(\$1,275.60)	\$0.00	(\$1,275.60)	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	\$7,600.00	\$0.00	\$0.00	\$7,600.00	\$0.00	\$7,600.00	100.00%
10.5.2630.7000.459.1100	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$3,475.01	(\$3,475.01)	\$0.00	(\$3,475.01)	0.00%
10.5.2150.1000.470.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$3,110.00	(\$3,110.00)	\$0.00	(\$3,110.00)	0.00%
10.5.2410.1000.470.1110	SALARIES, CERTIFIED STAFF	\$160,000.00	\$0.00	\$0.00	\$160,000.00	\$0.00	\$160,000.00	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	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	100.00%
10.5.2130.1100.470.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$4,180.00	(\$4,180.00)	\$0.00	(\$4,180.00)	0.00%
10.5.2131.1100.470.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$2,760.00	(\$2,760.00)	\$0.00	(\$2,760.00)	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%
10.5.1200.2110.470.1110	TEACHER'S RETIREMENT (TRS)	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
10.5.2130.2110.470.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$12.50	(\$12.50)	\$0.00	(\$12.50)	0.00%
10.5.2150.2110.470.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$38.88	(\$38.88)	\$0.00	(\$38.88)	0.00%
10.5.2410.2110.470.1110	TEACHER'S RETIREMENT (TRS)	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
10.5.1200.2120.470.1110	MUNICIPAL RETIREMENT	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	100.00%
10.5.2130.2120.470.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$71.55	(\$71.55)	\$0.00	(\$71.55)	0.00%
10.5.2131.2120.470.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$47.25	(\$47.25)	\$0.00	(\$47.25)	0.00%
10.5.2610.2120.470.1110	MUNICIPAL RETIREMENT	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
10.5.1200.2130.470.1110	FICA	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
10.5.2130.2130.470.1111	FICA	\$0.00	\$0.00	\$197.16	(\$197.16)	\$0.00	(\$197.16)	0.00%
10.5.2131.2130.470.1111	FICA	\$0.00	\$0.00	\$171.12	(\$171.12)	\$0.00	(\$171.12)	0.00%
10.5.2150.2130.470.1111	FICA	\$0.00	\$0.00	\$13.64	(\$13.64)	\$0.00	(\$13.64)	0.00%
10.5.2610.2130.470.1110	FICA	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1200.2140.470.1110	MEDICARE	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
10.5.2130.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$60.61	(\$60.61)	\$0.00	(\$60.61)	0.00%
10.5.2131.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$40.02	(\$40.02)	\$0.00	(\$40.02)	0.00%
10.5.2150.2140.470.1111	MEDICARE	\$0.00	\$0.00	\$44.00	(\$44.00)	\$0.00	(\$44.00)	0.00%
10.5.2410.2140.470.1110	MEDICARE	\$120.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00	100.00%
10.5.2610.2140.470.1110	MEDICARE	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%

LaGrange Area Dept. of Special Education

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2410.2210.470.1110	LIFE INSURANCE	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	100.00%
10.5.2610.2210.470.1110	LIFE INSURANCE	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%
10.5.2410.2220.470.1110	MEDICAL INSURANCE	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.5.2610.2220.470.1110	MEDICAL INSURANCE	\$4,200.00	\$0.00	\$0.00	\$4,200.00	\$0.00	\$4,200.00	100.00%
10.5.2410.2230.470.1110	DENTAL INSURANCE	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.2610.2230.470.1110	DENTAL INSURANCE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1200.3250.470.1110	ROOM RENTALS	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.5.1322.3250.470.1100	ROOM RENTALS	\$0.00	\$0.00	\$179.28	(\$179.28)	\$0.00	(\$179.28)	0.00%
10.5.2570.3250.470.1020	ROOM RENTALS	\$0.00	\$0.00	\$61,195.44	(\$61,195.44)	\$0.00	(\$61,195.44)	0.00%
10.5.2570.3250.470.1100	ROOM RENTALS	\$0.00	\$236.18	\$977.06	(\$977.06)	\$0.00	(\$977.06)	0.00%
10.5.2570.3250.470.1110	ROOM RENTALS	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	100.00%
10.5.1200.3399.470.1110	TRAVEL LOCAL MILEAGE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
10.5.1200.4100.470.1110	OFFICE SUPPLIES LESS \$499	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
10.5.1322.4100.470.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$1,551.06	(\$1,551.06)	\$0.00	(\$1,551.06)	0.00%
10.5.1200.4100.472.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$104.00	(\$104.00)	\$0.00	(\$104.00)	0.00%
10.5.1322.1000.480.1110	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$800.00	(\$800.00)	\$0.00	(\$800.00)	0.00%
10.5.1322.1000.480.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$93,779.32	(\$93,779.32)	\$0.00	(\$93,779.32)	0.00%
10.5.1322.1100.480.1110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$1,180.00	(\$1,180.00)	\$0.00	(\$1,180.00)	0.00%
10.5.1322.1100.480.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$150,327.37	(\$150,327.37)	\$0.00	(\$150,327.37)	0.00%
10.5.2131.1100.480.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$330.00	(\$330.00)	\$0.00	(\$330.00)	0.00%
10.5.1322.2110.480.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$1,068.09	(\$1,068.09)	\$0.00	(\$1,068.09)	0.00%
10.5.1322.2120.480.1110	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$44.55	(\$44.55)	\$0.00	(\$44.55)	0.00%
10.5.1322.2120.480.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$1,083.20	(\$1,083.20)	\$0.00	(\$1,083.20)	0.00%
10.5.2131.2120.480.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$7.43	(\$7.43)	\$0.00	(\$7.43)	0.00%
10.5.1322.2130.480.1110	FICA	\$0.00	\$0.00	\$122.76	(\$122.76)	\$0.00	(\$122.76)	0.00%
10.5.1322.2130.480.1111	FICA	\$0.00	\$0.00	\$9,143.63	(\$9,143.63)	\$0.00	(\$9,143.63)	0.00%
10.5.2131.2130.480.1111	FICA	\$0.00	\$0.00	\$18.92	(\$18.92)	\$0.00	(\$18.92)	0.00%
10.5.1322.2140.480.1110	MEDICARE	\$0.00	\$0.00	\$28.71	(\$28.71)	\$0.00	(\$28.71)	0.00%
10.5.1322.2140.480.1111	MEDICARE	\$0.00	\$0.00	\$3,537.74	(\$3,537.74)	\$0.00	(\$3,537.74)	0.00%
10.5.2131.2140.480.1111	MEDICARE	\$0.00	\$0.00	\$4.42	(\$4.42)	\$0.00	(\$4.42)	0.00%
10.5.1322.1100.535.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$2,048.31	(\$2,048.31)	\$0.00	(\$2,048.31)	0.00%
10.5.1322.2120.535.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$46.65	(\$46.65)	\$0.00	(\$46.65)	0.00%
10.5.1322.2130.535.1111	FICA	\$0.00	\$0.00	\$127.00	(\$127.00)	\$0.00	(\$127.00)	0.00%
10.5.1322.2140.535.1111	MEDICARE	\$0.00	\$0.00	\$29.70	(\$29.70)	\$0.00	(\$29.70)	0.00%
10.5.1342.0000.542.1020	UNDESIGNATED	\$0.00	\$0.00	\$586.00	(\$586.00)	\$0.00	(\$586.00)	0.00%
10.5.1342.0000.542.1100	UNDESIGNATED	\$0.00	\$0.00	\$1,822.87	(\$1,822.87)	\$0.00	(\$1,822.87)	0.00%
10.5.1207.1100.542.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$100.00	\$600.00	(\$600.00)	\$100.00	(\$700.00)	0.00%
10.5.1207.2120.542.1100	MUNICIPAL RETIREMENT	\$0.00	\$2.25	\$13.99	(\$13.99)	\$2.25	(\$16.24)	0.00%
10.5.1207.2130.542.1100	FICA	\$0.00	\$5.57	\$33.91	(\$33.91)	\$6.04	(\$39.95)	0.00%
10.5.1207.2140.542.1100	MEDICARE	\$0.00	\$1.30	\$7.92	(\$7.92)	\$1.42	(\$9.34)	0.00%
10.5.1207.3100.542.1100	PROFESSIONAL TECHNICAL SERVICE	\$30,000.00	\$3,980.24	\$19,935.74	\$10,064.26	\$0.00	\$10,064.26	33.55%
10.5.1207.3102.542.1100	ADMINSTRATIVE FEES/BUILDING	\$35,000.00	\$2,360.00	\$11,800.00	\$23,200.00	\$0.00	\$23,200.00	66.29%
10.5.1342.3104.542.1120	MIS SERVICES	\$0.00	\$0.00	\$185.00	(\$185.00)	\$0.00	(\$185.00)	0.00%
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%
10.5.1207.3142.542.1100	LOW INCIDENT DIAGNOSTIC TESTIN	\$0.00	\$0.00	(\$8,745.90)	\$8,745.90	\$0.00	\$8,745.90	0.00%
10.5.2550.3196.542.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$101.04	(\$101.04)	\$0.00	(\$101.04)	0.00%
10.5.1207.3230.542.1100	REPAIRS AND MAINTENANCE SERVIC	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
10.5.1207.3250.542.1100	ROOM RENTALS	\$525,000.00	\$26,008.62	\$541,599.72	(\$16,599.72)	\$0.00	(\$16,599.72)	-3.16%
10.5.1207.3250.542.1120	ROOM RENTALS	\$0.00	\$515,591.10	\$515,591.10	(\$515,591.10)	\$0.00	(\$515,591.10)	0.00%
10.5.2570.3251.542.1100	COPIER RENTAL	\$2,500.00	\$174.31	\$366.80	\$2,133.20	\$0.00	\$2,133.20	85.33%

86

LaGrange Area Dept. of Special Education

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2570.3251.542.1120	COPIER RENTAL	\$0.00	\$0.00	\$81.23	(\$81.23)	\$0.00	(\$81.23)	0.00%
10.5.2550.3310.542.1100	PUPIL TRANSPORTATION	\$20,000.00	\$757.15	\$1,955.15	\$18,044.85	\$0.00	\$18,044.85	90.22%
10.5.2550.3310.542.1120	PUPIL TRANSPORTATION	\$0.00	\$0.00	\$746.55	(\$746.55)	\$0.00	(\$746.55)	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	\$130.00	\$1,020.00	\$0.00	\$1,020.00	88.70%
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	\$3,500.00	\$149.03	\$149.03	\$3,350.97	\$0.00	\$3,350.97	95.74%
10.5.2570.3401.542.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$60.31	(\$60.31)	\$0.00	(\$60.31)	0.00%
10.5.1207.3900.542.1100	SOFTWARE LICENSES	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00	100.00%
10.5.1207.4100.542.1100	OFFICE SUPPLIES LESS \$499	\$3,000.00	\$247.39	\$680.67	\$2,319.33	\$41.48	\$2,277.85	75.93%
10.5.2630.4100.542.1100	OFFICE SUPPLIES LESS \$499	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	100.00%
10.5.1207.4101.542.1100	Supplies (DHH community based	\$0.00	\$379.43	\$868.59	(\$868.59)	\$0.00	(\$868.59)	0.00%
10.5.1207.4101.542.1111	SUPPLIES-MEETINGS	\$0.00	\$0.00	\$586.30	(\$586.30)	\$0.00	(\$586.30)	0.00%
10.5.1207.4102.542.1100	DHH SCHOLARSHIPS	\$0.00	(\$2,000.00)	(\$2,000.00)	\$2,000.00	\$0.00	\$2,000.00	0.00%
10.5.1200.4118.542.1020	CURRICULUM	\$0.00	\$0.00	\$209.00	(\$209.00)	\$0.00	(\$209.00)	0.00%
10.5.1200.4118.542.1100	CURRICULUM	\$0.00	\$0.00	\$447.43	(\$447.43)	\$0.00	(\$447.43)	0.00%
10.5.1200.4118.542.1120	CURRICULUM	\$0.00	\$0.00	\$1,563.04	(\$1,563.04)	\$0.00	(\$1,563.04)	0.00%
10.5.1207.4118.542.1100	CURRICULUM	\$800.00	\$0.00	\$3,000.00	(\$2,200.00)	\$0.00	(\$2,200.00)	-275.00%
10.5.1207.6400.542.1100	DUES AND FEES	\$0.00	\$0.00	\$11,141.53	(\$11,141.53)	\$0.00	(\$11,141.53)	0.00%
10.5.1207.7000.542.1100	EQUIPMENT \$500 TO \$4999	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
10.5.1342.7000.542.1120	EQUIPMENT \$500 TO \$4999	\$0.00	\$0.00	\$805.75	(\$805.75)	\$0.00	(\$805.75)	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%
10.5.1322.1000.571.1111	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$1,880.00	(\$1,880.00)	\$0.00	(\$1,880.00)	0.00%
10.5.1322.1100.571.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$1,893.13	(\$1,893.13)	\$0.00	(\$1,893.13)	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%
10.5.1322.2110.571.1111	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$23.50	(\$23.50)	\$0.00	(\$23.50)	0.00%
10.5.1207.2120.571.1110	MUNICIPAL RETIREMENT	\$333.00	\$0.00	\$0.00	\$333.00	\$0.00	\$333.00	100.00%
10.5.1322.2120.571.1111	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$38.08	(\$38.08)	\$0.00	(\$38.08)	0.00%
10.5.1207.2130.571.1110	FICA	\$188.00	\$0.00	\$0.00	\$188.00	\$0.00	\$188.00	100.00%
10.5.1322.2130.571.1111	FICA	\$0.00	\$0.00	\$117.37	(\$117.37)	\$0.00	(\$117.37)	0.00%
10.5.1207.2140.571.1110	MEDICARE	\$286.00	\$0.00	\$0.00	\$286.00	\$0.00	\$286.00	100.00%
10.5.1322.2140.571.1111	MEDICARE	\$0.00	\$0.00	\$54.70	(\$54.70)	\$0.00	(\$54.70)	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%
10.5.3705.3050.704.2100	APPS AND SOFTWARE	\$0.00	\$0.00	\$6,966.00	(\$6,966.00)	\$0.00	(\$6,966.00)	0.00%
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	\$195.16	\$4,484.84	\$0.00	\$4,484.84	95.83%
10.5.3705.6600.704.2100	FLOW THOUGH	\$566,000.00	\$0.00	\$49,005.62	\$516,994.38	\$0.00	\$516,994.38	91.34%
10.5.2570.3250.900.1100	ROOM RENTALS	\$0.00	(\$88,159.63)	\$17,706.04	(\$17,706.04)	\$0.00	(\$17,706.04)	0.00%
10.5.2570.3251.900.1100	COPIER RENTAL	\$0.00	\$0.00	\$64.79	(\$64.79)	\$0.00	(\$64.79)	0.00%
10.5.2570.3401.900.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$3.35	(\$3.35)	\$0.00	(\$3.35)	0.00%
10.5.2210.1005.901.1100	STIPENDS-CERTIFIED	\$25,000.00	\$0.00	\$5,015.96	\$19,984.04	\$825.00	\$19,159.04	76.64%
10.5.2540.1100.901.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$3,757.50	(\$3,757.50)	\$0.00	(\$3,757.50)	0.00%
10.5.2540.1100.901.1111	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$1,245.00	(\$1,245.00)	\$0.00	(\$1,245.00)	0.00%

87

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2210.2110.901.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$54.19	(\$54.19)	\$10.30	(\$64.49)	0.00%
10.5.2210.2120.901.1100	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$15.32	(\$15.32)	\$0.00	(\$15.32)	0.00%
10.5.2210.2130.901.1100	FICA	\$0.00	\$0.00	\$41.71	(\$41.71)	\$0.00	(\$41.71)	0.00%
10.5.2540.2130.901.1100	FICA	\$0.00	\$0.00	\$232.97	(\$232.97)	\$0.00	(\$232.97)	0.00%
10.5.2540.2130.901.1111	FICA	\$0.00	\$0.00	\$77.19	(\$77.19)	\$0.00	(\$77.19)	0.00%
10.5.2130.2140.901.1100	MEDICARE	\$0.00	\$0.38	\$0.95	(\$0.95)	\$0.00	(\$1.14)	0.00%
10.5.2210.2140.901.1100	MEDICARE	\$0.00	\$0.00	\$69.56	(\$69.56)	\$11.52	(\$81.08)	0.00%
10.5.2540.2140.901.1100	MEDICARE	\$0.00	\$0.00	\$54.49	(\$54.49)	\$0.00	(\$54.49)	0.00%
10.5.2540.2140.901.1111	MEDICARE	\$0.00	\$0.00	\$18.05	(\$18.05)	\$0.00	(\$18.05)	0.00%
10.5.2510.2210.901.1100	LIFE INSURANCE	\$0.00	\$0.00	\$4,280.76	(\$4,280.76)	\$0.00	(\$4,280.76)	0.00%
10.5.2410.2240.901.1100	LONGTERM CARE	\$0.00	\$0.00	\$840.82	(\$840.82)	\$0.00	(\$840.82)	0.00%
10.5.2210.2300.901.1100	TUITION REIMBURSEMENT	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
10.5.2210.3050.901.1100	APPS AND SOFTWARE	\$0.00	\$50.00	\$150.00	(\$150.00)	\$0.00	(\$150.00)	0.00%
10.5.2320.3050.901.1100	APPS AND SOFTWARE	\$0.00	\$0.00	\$300.00	(\$300.00)	\$0.00	(\$300.00)	0.00%
10.5.2630.3050.901.1100	APPS AND SOFTWARE	\$8,751.00	\$176.87	\$8,262.21	\$488.79	\$595.00	(\$106.21)	-1.21%
10.5.2215.3099.901.1100	INFINITEC FLOW-FEE	\$10,800.00	\$0.00	\$3,222.72	\$7,577.28	\$0.00	\$7,577.28	70.16%
10.5.2210.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	\$7,300.00	\$485.63	\$685.63	\$6,614.37	\$0.00	\$6,614.37	90.61%
10.5.2210.3100.901.1120	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$382.50	(\$382.50)	\$0.00	(\$382.50)	0.00%
10.5.2210.3100.901.4993	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$5,740.80	(\$5,740.80)	\$0.00	(\$5,740.80)	0.00%
10.5.2320.3100.901.1020	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$22,137.97	(\$22,137.97)	\$0.00	(\$22,137.97)	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%
10.5.2540.3100.901.1020	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$888.22	(\$888.22)	\$0.00	(\$888.22)	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	\$11,310.00	(\$5,710.00)	\$0.00	(\$5,710.00)	-101.96%
10.5.2510.3101.901.1100	ADMINSTRATIVE FEES	\$0.00	\$3.10	\$169.50	(\$169.50)	\$0.00	(\$169.50)	0.00%
10.5.2510.3101.901.1120	ADMINSTRATIVE FEES	\$0.00	\$0.00	\$3.90	(\$3.90)	\$0.00	(\$3.90)	0.00%
10.5.2630.3104.901.1100	MIS SERVICES	\$2,500.00	\$1,155.00	\$4,781.55	(\$2,281.55)	\$0.00	(\$2,281.55)	-91.26%
10.5.2510.3107.901.1100	CONTRACTUAL SERVICES	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.2540.3107.901.1100	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$235.26	(\$235.26)	\$0.00	(\$235.26)	0.00%
10.5.2640.3107.901.1100	CONTRACTUAL SERVICES	\$600.00	\$500.00	\$3,900.00	(\$3,300.00)	\$0.00	(\$3,300.00)	-550.00%
10.5.2640.3107.901.1120	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$4,550.00	(\$4,550.00)	\$0.00	(\$4,550.00)	0.00%
10.5.2210.3120.901.1100	INSERVICE TRAINING-CONSULTANTS	\$35,000.00	\$0.00	\$500.00	\$34,500.00	\$0.00	\$34,500.00	98.57%
10.5.2320.3170.901.1100	AUDIT FEE-FINANCIAL	\$5,400.00	\$0.00	\$4,800.00	\$600.00	\$0.00	\$600.00	11.11%
10.5.2520.3170.901.1100	AUDIT FEE-FINANCIAL	\$0.00	\$0.00	\$550.00	(\$550.00)	\$0.00	(\$550.00)	0.00%
10.5.2320.3172.901.1100	TREASURER'S FEE	\$21,600.00	\$0.00	\$0.00	\$21,600.00	\$0.00	\$21,600.00	100.00%
10.5.2320.3180.901.1100	LEGAL FEE-CONTRACTUAL	\$3,000.00	\$2,757.75	\$3,042.75	(\$42.75)	\$0.00	(\$42.75)	-1.43%
10.5.2320.3180.901.1120	LEGAL FEE-CONTRACTUAL	\$0.00	\$0.00	\$256.50	(\$256.50)	\$0.00	(\$256.50)	0.00%
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%
10.5.2210.3196.901.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$19,125.00	(\$19,125.00)	\$0.00	(\$19,125.00)	0.00%
10.5.2540.3196.901.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$516.16	(\$516.16)	\$0.00	(\$516.16)	0.00%
10.5.2540.3196.901.1120	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$1,474.00	(\$1,474.00)	\$0.00	(\$1,474.00)	0.00%
10.5.2320.3199.901.1100	TRANSLATION SERVICES	\$0.00	\$73.37	\$154.10	(\$154.10)	\$0.00	(\$154.10)	0.00%
10.5.2540.3210.901.1100	PROPERTY SERVICES-DISPOSAL	\$25,000.00	\$518.16	\$2,590.80	\$22,409.20	\$0.00	\$22,409.20	89.64%
10.5.2540.3220.901.1100	CUSTODIAL/CLEANING SERVICES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
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	\$5,286.00	\$13,039.32	\$16,960.68	\$0.00	\$16,960.68	56.54%
10.5.2540.3230.901.4993	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$0.00	\$1,019.23	(\$1,019.23)	\$0.00	(\$1,019.23)	0.00%
10.5.2630.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	\$2,000.00	\$0.00	\$32.80	\$1,967.20	\$0.00	\$1,967.20	98.36%
10.5.2210.3250.901.1100	ROOM RENTALS	\$10,500.00	\$592.86	\$1,025.82	\$9,474.18	\$1,584.00	\$7,890.18	75.14%
10.5.2215.3251.901.1100	COPIER RENTAL	\$148.00	\$0.00	\$0.00	\$148.00	\$0.00	\$148.00	100.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2570.3251.901.1100	COPIER RENTAL	\$2,000.00	\$971.40	\$1,926.24	\$73.76	\$0.00	\$73.76	3.69%
10.5.2210.3322.901.1100	EXPENSE REIMBURSEMENT	\$15,550.00	\$1,420.76	\$6,234.36	\$9,315.64	\$0.00	\$9,315.64	59.91%
10.5.2320.3322.901.1100	EXPENSE REIMBURSEMENT	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	100.00%
10.5.2210.3325.901.1100	CONFERENCE REGISTRATION	\$75,000.00	\$3,963.00	\$18,127.00	\$56,873.00	\$0.00	\$56,873.00	75.83%
10.5.2510.3325.901.1100	CONFERENCE REGISTRATION	\$0.00	\$0.00	\$2,255.00	(\$2,255.00)	\$0.00	(\$2,255.00)	0.00%
10.5.2210.3395.901.1100	CONFERENCE EXPENSE	\$55,000.00	\$55.10	\$55.10	\$54,944.90	\$0.00	\$54,944.90	99.90%
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	\$73.36	\$426.64	\$0.00	\$426.64	85.33%
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	\$33.58	\$102.30	(\$42.30)	\$0.00	(\$42.30)	-70.50%
10.5.2130.3400.901.1100	COMMUNICATION-TELEPHONE	\$0.00	\$27.00	\$67.50	(\$67.50)	\$202.50	(\$270.00)	0.00%
10.5.2570.3400.901.1100	COMMUNICATION-TELEPHONE	\$5,000.00	\$946.87	\$3,147.63	\$1,852.37	\$0.00	\$1,852.37	37.05%
10.5.2630.3400.901.1100	COMMUNICATION-TELEPHONE	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%
10.5.2570.3401.901.1100	COMMUNICATION-POSTAGE	\$500.00	\$0.00	\$172.96	\$327.04	\$0.00	\$327.04	65.41%
10.5.2640.3502.901.1100	RECRUITING ADDS	\$500.00	\$109.68	\$713.73	(\$213.73)	\$0.00	(\$213.73)	-42.75%
10.5.2540.3700.901.1100	PROPERTY SERVICES-WATER SERVIC	\$2,000.00	\$0.00	\$456.38	\$1,543.62	\$0.00	\$1,543.62	77.18%
10.5.2640.3801.901.1120	UNEMPLOYMENT SERVICE	\$0.00	\$0.00	\$90.00	(\$90.00)	\$0.00	(\$90.00)	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	\$127,000.00	\$0.00	\$182,306.00	(\$55,306.00)	\$0.00	(\$55,306.00)	-43.55%
10.5.1200.4100.901.4993	OFFICE SUPPLIES LESS \$499	\$0.00	\$289.00	\$289.00	(\$289.00)	\$0.00	(\$289.00)	0.00%
10.5.2210.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$1,200.00	\$0.00	\$15,894.00	(\$14,694.00)	\$0.00	(\$14,694.00)	-1224.50%
10.5.2215.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$3,200.00	\$38.95	\$50.93	\$3,149.07	\$74.90	\$3,074.17	96.07%
10.5.2320.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$200.00	\$646.01	\$697.16	(\$497.16)	\$0.00	(\$497.16)	-248.58%
10.5.2410.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$0.00	\$0.00	\$15.98	(\$15.98)	0.00%
10.5.2510.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$300.00	\$56.73	\$5,331.92	(\$5,031.92)	\$0.00	(\$5,031.92)	-1677.31%
10.5.2520.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$81.00	(\$81.00)	\$0.00	(\$81.00)	0.00%
10.5.2520.4100.901.1120	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$139.50	(\$139.50)	\$0.00	(\$139.50)	0.00%
10.5.2540.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$10,000.00	(\$3,361.73)	\$47,670.13	(\$37,670.13)	\$0.00	(\$37,670.13)	-376.70%
10.5.2630.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$400.00	\$23.65	\$39.63	\$360.37	\$0.00	\$360.37	90.09%
10.5.2640.4100.901.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$192.78	(\$192.78)	\$0.00	(\$192.78)	0.00%
10.5.2210.4300.901.1100	LIBRARY BOOKS	\$3,750.00	\$473.42	\$1,154.33	\$2,595.67	\$118.35	\$2,477.32	66.06%
10.5.2540.4600.901.1100	ELECTRICITY	\$0.00	\$0.00	\$7,102.82	(\$7,102.82)	\$0.00	(\$7,102.82)	0.00%
10.5.2215.4700.901.1100	SYSTEMS SOFTWARE	\$2,000.00	\$1,250.23	\$1,250.23	\$749.77	\$0.00	\$749.77	37.49%
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	\$175.00	\$10,234.00	\$0.00	\$10,234.00	98.32%
10.5.2210.6400.901.1120	DUES AND FEES	\$0.00	\$0.00	\$875.00	(\$875.00)	\$0.00	(\$875.00)	0.00%
10.5.2320.6400.901.1100	DUES AND FEES	\$700.00	\$0.00	\$2,228.23	(\$1,528.23)	\$0.00	(\$1,528.23)	-218.32%
10.5.1200.7000.901.4993	EQUIPMENT \$500 TO \$4999	\$0.00	\$11,930.42	\$11,930.42	(\$11,930.42)	\$0.00	(\$11,930.42)	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	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
10.5.2630.7000.901.1100	EQUIPMENT \$500 TO \$4999	\$2,525.00	\$0.00	\$3,165.04	(\$640.04)	\$0.00	(\$640.04)	-25.35%
10.5.1200.2130.902.1100	FICA	\$0.00	\$0.14	\$0.56	(\$0.63)	\$0.07	(\$0.63)	0.00%
10.5.1200.2130.902.6100	FICA	\$0.00	\$0.14	\$0.58	(\$0.58)	\$0.07	(\$0.65)	0.00%
10.5.1200.2140.902.1100	MEDICARE	\$0.00	\$0.04	\$0.16	(\$0.16)	\$0.02	(\$0.18)	0.00%
10.5.1200.2140.902.6100	MEDICARE	\$0.00	\$0.02	\$0.10	(\$0.10)	\$0.01	(\$0.11)	0.00%
10.5.2130.2140.902.1100	MEDICARE	\$0.00	\$0.38	\$0.95	(\$1.14)	\$0.19	(\$1.14)	0.00%
10.5.2410.2240.902.1100	LONGTERM CARE	\$0.00	\$0.00	\$3,363.28	(\$3,363.28)	\$0.00	(\$3,363.28)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2630.3050.902.1100	APPS AND SOFTWARE	\$35,004.00	\$5,265.06	\$14,395.25	\$20,608.75	\$10,152.00	\$10,456.75	29.87%
10.5.2215.3099.902.1100	INFINITEC FLOW-FEE	\$1,350.00	\$0.00	\$12,890.88	(\$11,540.88)	\$0.00	(\$11,540.88)	-854.88%
10.5.1400.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
10.5.2210.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$900.00	(\$900.00)	\$0.00	(\$900.00)	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%
10.5.2550.3100.902.6110	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$0.00	\$1,195.17	(\$1,195.17)	\$0.00	(\$1,195.17)	0.00%
10.5.2320.3101.902.1100	ADMINSTRATIVE FEES	\$22,400.00	\$0.00	\$45,239.96	(\$22,839.96)	\$0.00	(\$22,839.96)	-101.96%
10.5.2510.3101.902.1100	ADMINSTRATIVE FEES	\$0.00	\$12.40	\$398.40	(\$398.40)	\$0.00	(\$398.40)	0.00%
10.5.2510.3101.902.1120	ADMINSTRATIVE FEES	\$0.00	\$0.00	\$15.60	(\$15.60)	\$0.00	(\$15.60)	0.00%
10.5.2630.3104.902.1100	MIS SERVICES	\$10,000.00	\$0.00	\$1,310.45	\$8,689.55	\$1,206.00	\$7,483.55	74.84%
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	\$0.00	\$2,400.00	\$0.00	\$2,400.00	100.00%
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	\$19,200.00	\$2,400.00	\$0.00	\$2,400.00	11.11%
10.5.2320.3172.902.1100	TREASURER'S FEE	\$86,400.00	\$0.00	\$0.00	\$86,400.00	\$0.00	\$86,400.00	100.00%
10.5.2320.3180.902.1100	LEGAL FEE-CONTRACTUAL	\$12,000.00	\$2,757.75	\$2,757.75	\$9,242.25	\$0.00	\$9,242.25	77.02%
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	\$0.00	\$394.95	(\$394.95)	\$0.00	(\$394.95)	0.00%
10.5.2630.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	\$1,600.00	\$0.00	\$131.20	\$1,468.80	\$0.00	\$1,468.80	91.80%
10.5.2215.3251.902.1100	COPIER RENTAL	\$19.00	\$0.00	\$0.00	\$19.00	\$0.00	\$19.00	100.00%
10.5.2570.3251.902.1100	COPIER RENTAL	\$8,000.00	\$3,885.58	\$7,704.88	\$295.12	\$0.00	\$295.12	3.69%
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	\$80.00	\$150.00	(\$150.00)	\$0.00	(\$150.00)	0.00%
10.5.1200.3399.902.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$2.34	\$9.36	(\$9.36)	\$17.55	(\$26.91)	0.00%
10.5.1200.3399.902.6100	TRAVEL LOCAL MILEAGE	\$0.00	\$2.34	\$9.36	(\$9.36)	\$17.55	(\$26.91)	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%
10.5.2215.3399.902.1100	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	\$0.00	\$16.53	\$57.13	(\$57.13)	\$0.00	(\$57.13)	0.00%
10.5.2630.3399.902.1120	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$36.75	(\$36.75)	\$0.00	(\$36.75)	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	\$27.00	\$67.50	(\$67.50)	\$202.50	(\$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	\$1,699.49	\$5,649.59	\$18,350.41	\$0.00	\$18,350.41	76.46%
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	\$127.26	\$2,872.74	\$0.00	\$2,872.74	95.76%
10.5.4950.3500.902.6100	MARKETING	\$0.00	\$26.74	\$26.74	(\$26.74)	\$0.00	(\$26.74)	0.00%
10.5.2640.3502.902.1100	RECRUITING ADDS	\$2,000.00	\$438.71	\$1,038.81	\$961.19	\$0.00	\$961.19	48.06%
10.5.2640.3801.902.1120	UNEMPLOYMENT SERVICE	\$0.00	\$0.00	\$360.00	(\$360.00)	\$0.00	(\$360.00)	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	\$2,584.04	\$2,584.04	(\$1,784.04)	\$0.00	(\$1,784.04)	-223.01%
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%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2630.4100.902.1100	OFFICE SUPPLIES LESS \$499	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%
10.5.4950.4100.902.6110	OFFICE SUPPLIES LESS \$499	\$0.00	\$138.53	\$138.53	(\$138.53)	\$0.00	(\$138.53)	0.00%
10.5.4505.4101.902.6100	SUPPLIES-MEETINGS	\$0.00	\$339.04	\$339.04	(\$339.04)	\$0.00	(\$339.04)	0.00%
10.5.4505.4120.902.6220	CLASSROOM MATERIALS 1	\$0.00	\$0.00	\$12.96	(\$12.96)	\$0.00	(\$12.96)	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	\$4,000.00	\$2,879.16	\$3,735.43	\$264.57	\$0.00	\$264.57	6.61%
10.5.4950.1000.903.6110	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$418.32	(\$418.32)	\$0.00	(\$418.32)	0.00%
10.5.1400.1100.903.6110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$171.92	(\$171.92)	\$0.00	(\$171.92)	0.00%
10.5.4950.1104.903.6110	AIDE SALARIES	\$0.00	\$0.00	\$290.00	(\$290.00)	\$0.00	(\$290.00)	0.00%
10.5.1400.1170.903.6220	SALARY-STUDENT	\$20,671.05	(\$930.81)	\$11,788.19	\$8,882.86	\$0.00	\$8,882.86	42.97%
10.5.4950.2120.903.6110	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$9.41	(\$9.41)	\$0.00	(\$9.41)	0.00%
10.5.1200.2130.903.1100	FICA	\$0.00	\$2.74	\$10.98	(\$10.98)	\$1.37	(\$12.35)	0.00%
10.5.1200.2130.903.6100	FICA	\$0.00	\$2.74	\$10.98	(\$10.98)	\$1.37	(\$12.35)	0.00%
10.5.4950.2130.903.6110	FICA	\$0.00	\$0.00	\$22.30	(\$22.30)	\$0.00	(\$22.30)	0.00%
10.5.1200.2140.903.1100	MEDICARE	\$0.00	\$0.64	\$2.56	(\$2.56)	\$0.32	(\$2.88)	0.00%
10.5.1200.2140.903.6100	MEDICARE	\$0.00	\$0.64	\$2.56	(\$2.56)	\$0.32	(\$2.88)	0.00%
10.5.1400.2140.903.6110	MEDICARE	\$0.00	\$0.00	\$2.49	(\$2.49)	\$0.00	(\$2.49)	0.00%
10.5.4950.2140.903.6100	MEDICARE	\$0.00	\$15.60	\$47.66	(\$47.66)	\$23.51	(\$71.17)	0.00%
10.5.4950.2140.903.6110	MEDICARE	\$0.00	\$0.00	\$5.22	(\$5.22)	\$0.00	(\$5.22)	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	\$2,227.50	(\$2,227.50)	\$0.00	(\$2,227.50)	0.00%
10.5.4505.3100.903.6220	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$94.93	\$1,347.41	(\$1,347.41)	\$0.00	(\$1,347.41)	0.00%
10.5.4950.3100.903.6100	PROFESSIONAL TECHNICAL SERVICE	\$0.00	\$1,156.02	\$4,609.02	(\$4,609.02)	\$1,621.40	(\$6,230.42)	0.00%
10.5.1400.3141.903.6100	STUDENT STIPENDS	\$0.00	(\$6,566.54)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10.5.1400.3141.903.6110	STUDENT STIPENDS	\$15,675.00	\$7,497.35	\$7,497.35	\$8,177.65	\$0.00	\$8,177.65	52.17%
10.5.4950.3142.903.6110	LOW INCIDENT DIAGNOSTIC TESTIN	\$0.00	\$0.00	\$1,150.00	(\$1,150.00)	\$0.00	(\$1,150.00)	0.00%
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%
10.5.1400.3250.903.6110	ROOM RENTALS	\$0.00	\$0.00	\$7,000.00	(\$7,000.00)	\$0.00	(\$7,000.00)	0.00%
10.5.1400.3310.903.1100	PUPIL TRANSPORTATION	\$2,299.00	\$0.00	\$540.00	\$1,759.00	\$0.00	\$1,759.00	76.51%
10.5.4950.3395.903.6110	CONFERENCE EXPENSE	\$0.00	\$0.00	\$1,300.00	(\$1,300.00)	\$0.00	(\$1,300.00)	0.00%
10.5.1200.3399.903.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$44.62	\$178.48	(\$178.48)	\$334.61	(\$513.09)	0.00%
10.5.1200.3399.903.6100	TRAVEL LOCAL MILEAGE	\$0.00	\$44.62	\$178.48	(\$178.48)	\$334.61	(\$513.09)	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%
10.5.1400.3400.903.6110	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	\$169.95	\$564.95	(\$564.95)	\$0.00	(\$564.95)	0.00%
10.5.2570.3401.903.1100	COMMUNICATION-POSTAGE	\$0.00	\$0.00	\$113.87	(\$113.87)	\$0.00	(\$113.87)	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	\$851.97	\$1,101.97	(\$1,101.97)	\$0.00	(\$1,101.97)	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	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.1400.4100.903.1120	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$27.39	(\$27.39)	\$0.00	(\$27.39)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- Subtotal by Collapse Mask
 Include pre encumbrance
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 Filter Encumbrance Detail by Date Range
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.4100.903.6110	OFFICE SUPPLIES LESS \$499	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
10.5.1400.4100.903.6220	OFFICE SUPPLIES LESS \$499	\$12,000.00	\$233.32	\$1,182.21	\$10,817.79	\$179.80	\$10,637.99	88.65%
10.5.4950.4100.903.6110	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$404.27	(\$404.27)	\$0.00	(\$404.27)	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	\$272.54	(\$272.54)	\$0.00	(\$272.54)	0.00%
10.5.4950.4120.903.6110	CLASSROOM MATERIALS 1	\$0.00	\$0.00	\$56.94	(\$56.94)	\$0.00	(\$56.94)	0.00%
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	\$9,645.02	\$28,935.06	(\$28,935.06)	\$86,805.23	(\$115,740.29)	0.00%
10.5.2115.2110.904.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$120.56	\$361.68	(\$361.68)	\$60.28	(\$421.96)	0.00%
10.5.2115.2140.904.1100	MEDICARE	\$0.00	\$138.92	\$416.76	(\$416.76)	\$69.47	(\$486.23)	0.00%
10.5.2115.2210.904.1100	LIFE INSURANCE	\$0.00	\$13.10	\$39.30	(\$39.30)	\$6.55	(\$45.85)	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	\$78,567.07	\$7,800.84	\$28,362.50	\$50,204.57	\$26,949.24	\$23,255.33	29.60%
10.5.2540.2120.905.1100	MUNICIPAL RETIREMENT	\$1,767.76	\$150.97	\$529.01	\$1,238.75	\$68.93	\$1,169.82	66.18%
10.5.2540.2130.905.1100	FICA	\$4,871.16	\$479.04	\$1,744.61	\$3,126.55	\$203.13	\$2,923.42	60.01%
10.5.2570.2130.905.1100	FICA	\$0.00	\$4.74	\$19.08	(\$19.08)	\$2.37	(\$21.45)	0.00%
10.5.2540.2140.905.1100	MEDICARE	\$1,139.22	\$112.04	\$408.03	\$731.19	\$47.51	\$683.68	60.01%
10.5.2570.2140.905.1100	MEDICARE	\$0.00	\$1.10	\$4.44	(\$4.44)	\$0.55	(\$4.99)	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	\$16,096.93	\$1,766.50	\$5,299.50	\$10,797.43	\$883.25	\$9,914.18	61.59%
10.5.2540.2230.905.1100	DENTAL INSURANCE	\$1,087.21	\$114.20	\$342.60	\$744.61	\$57.10	\$687.51	63.24%
10.5.2570.3400.905.1100	COMMUNICATION-TELEPHONE	\$0.00	\$78.26	\$313.04	(\$313.04)	\$586.96	(\$900.00)	0.00%
10.5.1207.1100.906.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$7,509.24	\$21,349.00	(\$21,349.00)	\$48,344.58	(\$69,693.58)	0.00%
10.5.1200.1104.906.1100	AIDE SALARIES	\$0.00	\$2,398.70	\$7,196.10	(\$7,196.10)	\$16,790.93	(\$23,987.03)	0.00%
10.5.1207.1104.906.1100	AIDE SALARIES	\$340,822.17	\$10,030.32	\$29,095.96	\$311,726.21	\$84,722.95	\$227,003.26	66.60%
10.5.1200.2120.906.1100	MUNICIPAL RETIREMENT	\$0.00	\$53.98	\$167.91	(\$167.91)	\$26.98	(\$194.89)	0.00%
10.5.1207.2120.906.1100	MUNICIPAL RETIREMENT	\$7,668.50	\$394.66	\$1,161.90	\$6,506.60	\$204.18	\$6,302.42	82.19%
10.5.1200.2130.906.1100	FICA	\$0.00	\$148.72	\$446.16	(\$446.16)	\$74.36	(\$520.52)	0.00%
10.5.1207.2130.906.1100	FICA	\$21,130.97	\$995.29	\$2,847.24	\$18,283.73	\$515.75	\$17,767.98	84.09%
10.5.1200.2140.906.1100	MEDICARE	\$0.00	\$34.78	\$104.34	(\$104.34)	\$17.39	(\$121.73)	0.00%
10.5.1207.2140.906.1100	MEDICARE	\$4,941.92	\$232.75	\$665.81	\$4,276.11	\$120.61	\$4,155.50	84.09%
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	\$1,794.00	\$32.20	\$96.60	\$1,697.40	\$16.10	\$1,681.30	93.72%
10.5.1207.2220.906.1100	MEDICAL INSURANCE	\$6,138.94	\$5,219.50	\$15,658.50	(\$9,519.56)	\$2,609.75	(\$12,129.31)	-197.58%
10.5.1207.2230.906.1100	DENTAL INSURANCE	\$89,845.41	\$474.46	\$1,423.38	\$88,422.03	\$237.23	\$88,184.80	98.15%
10.5.1200.3399.906.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$4.59	\$9.18	(\$9.18)	\$0.00	(\$9.18)	0.00%
10.5.1207.3399.906.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$52.53	\$176.72	(\$176.72)	\$0.00	(\$176.72)	0.00%
10.5.1207.1000.907.1100	SALARIES, CERTIFIED STAFF	\$442,106.04	\$20,566.31	\$60,693.23	\$381,412.81	\$175,673.08	\$205,739.73	46.54%
10.5.1207.2110.907.1100	TEACHER'S RETIREMENT (TRS)	\$6,631.59	\$247.63	\$745.91	\$5,885.68	\$121.96	\$5,763.72	86.91%
10.5.1207.2120.907.1100	MUNICIPAL RETIREMENT	\$0.00	\$17.00	\$23.00	(\$23.00)	\$1.29	(\$24.29)	0.00%
10.5.1207.2130.907.1100	FICA	\$0.00	\$44.33	\$60.43	(\$60.43)	\$3.30	(\$63.73)	0.00%
10.5.1207.2140.907.1100	MEDICARE	\$6,410.54	\$287.64	\$845.72	\$5,564.82	\$136.40	\$5,428.42	84.68%
10.5.1207.2210.907.1100	LIFE INSURANCE	\$828.00	\$41.40	\$124.20	\$703.80	\$20.70	\$683.10	82.50%
10.5.1207.2220.907.1100	MEDICAL INSURANCE	\$48,059.79	\$2,963.24	\$8,889.72	\$39,170.07	\$1,481.62	\$37,688.45	78.42%
10.5.1207.2230.907.1100	DENTAL INSURANCE	\$3,062.02	\$210.70	\$678.62	\$2,383.40	\$93.72	\$2,289.68	74.78%
10.5.2510.1000.908.1100	SALARIES, CERTIFIED STAFF	\$120,000.00	\$0.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	100.00%
10.5.2510.2110.908.1100	TEACHER'S RETIREMENT (TRS)	\$14,088.00	\$0.00	\$0.00	\$14,088.00	\$0.00	\$14,088.00	100.00%
10.5.2570.2110.908.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$0.00	\$0.00	\$10.15	(\$10.15)	0.00%

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2570.2130.908.1100	FICA	\$0.00	\$4.34	\$20.01	(\$20.01)	\$2.17	(\$22.18)	0.00%
10.5.2510.2140.908.1100	MEDICARE	\$1,740.00	\$0.00	\$0.00	\$1,740.00	\$0.00	\$1,740.00	100.00%
10.5.2570.2140.908.1100	MEDICARE	\$0.00	\$3.40	\$15.32	(\$15.32)	\$2.89	(\$18.21)	0.00%
10.5.2510.2210.908.1100	LIFE INSURANCE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2510.2220.908.1100	MEDICAL INSURANCE	\$31,359.25	\$0.00	\$0.00	\$31,359.25	\$0.00	\$31,359.25	100.00%
10.5.2510.2230.908.1100	DENTAL INSURANCE	\$634.82	\$0.00	\$0.00	\$634.82	\$0.00	\$634.82	100.00%
10.5.2510.3230.908.1100	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$181.99	\$181.99	(\$181.99)	\$0.00	(\$181.99)	0.00%
10.5.2510.3322.908.1100	EXPENSE REIMBURSEMENT	\$0.00	\$0.00	\$472.00	(\$472.00)	\$0.00	(\$472.00)	0.00%
10.5.2570.3399.908.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$90.30	\$402.70	(\$402.70)	\$677.30	(\$1,080.00)	0.00%
10.5.2570.3400.908.1100	COMMUNICATION-TELEPHONE	\$0.00	\$150.26	\$673.14	(\$673.14)	\$1,126.86	(\$1,800.00)	0.00%
10.5.2640.1100.909.1100	SALARIES, NON CERTIFIED STAFF	\$110,000.00	\$9,166.66	\$41,662.47	\$68,337.53	\$68,750.03	(\$412.50)	-0.38%
10.5.2640.2120.909.1100	MUNICIPAL RETIREMENT	\$7,425.00	\$618.74	\$2,840.67	\$4,584.33	\$309.37	\$4,274.96	57.58%
10.5.2640.2130.909.1100	FICA	\$6,820.00	\$556.16	\$2,561.90	\$4,258.10	\$278.08	\$3,980.02	58.36%
10.5.2640.2140.909.1100	MEDICARE	\$1,595.00	\$130.06	\$599.12	\$995.88	\$65.03	\$930.85	58.36%
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	\$16,096.93	\$1,766.50	\$5,299.50	\$10,797.43	\$883.25	\$9,914.18	61.59%
10.5.2640.2230.909.1100	DENTAL INSURANCE	\$1,087.21	\$114.20	\$342.60	\$744.61	\$57.10	\$687.51	63.24%
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%
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	\$1,946.88	\$6,001.11	(\$6,001.11)	\$17,521.94	(\$23,523.05)	0.00%
10.5.2610.1100.911.1100	SALARIES, NON CERTIFIED STAFF	\$471,114.08	\$34,732.06	\$141,091.93	\$330,022.15	\$263,585.58	\$66,436.57	14.10%
10.5.1207.2120.911.1100	MUNICIPAL RETIREMENT	\$0.00	\$43.81	\$137.46	(\$137.46)	\$21.90	(\$159.36)	0.00%
10.5.2610.2120.911.1100	MUNICIPAL RETIREMENT	\$10,600.07	\$781.48	\$3,195.74	\$7,404.33	\$472.26	\$6,932.07	65.40%
10.5.1207.2130.911.1100	FICA	\$0.00	\$119.99	\$369.90	(\$369.90)	\$60.00	(\$429.90)	0.00%
10.5.2610.2130.911.1100	FICA	\$29,209.07	\$2,042.13	\$8,422.34	\$20,786.73	\$1,351.43	\$19,435.30	66.54%
10.5.1207.2140.911.1100	MEDICARE	\$0.00	\$28.06	\$86.51	(\$86.51)	\$14.04	(\$100.55)	0.00%
10.5.2610.2140.911.1100	MEDICARE	\$6,831.15	\$477.59	\$1,969.77	\$4,861.38	\$316.05	\$4,545.33	66.54%
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	\$1,380.00	\$51.66	\$138.88	\$1,241.12	\$30.43	\$1,210.69	87.73%
10.5.2610.2220.911.1100	MEDICAL INSURANCE	\$170,360.53	\$13,092.42	\$38,416.79	\$131,943.74	\$7,949.95	\$123,993.79	72.78%
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	\$10,840.35	\$880.96	\$2,526.58	\$8,313.77	\$520.84	\$7,792.93	71.89%
10.5.2610.3399.911.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$25.16	\$77.64	(\$77.64)	\$0.00	(\$77.64)	0.00%
10.5.2610.3399.911.1120	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$27.51	(\$27.51)	\$0.00	(\$27.51)	0.00%
10.5.2320.4100.911.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$62.64	(\$62.64)	\$0.00	(\$62.64)	0.00%
10.5.1400.1100.912.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,901.50	\$17,418.37	(\$17,418.37)	\$29,261.23	(\$46,679.60)	0.00%
10.5.1400.1100.912.6100	SALARIES, NON CERTIFIED STAFF	\$234,934.79	\$8,769.02	\$38,986.80	\$195,947.99	\$65,767.74	\$130,180.25	55.41%
10.5.1400.2120.912.1100	MUNICIPAL RETIREMENT	\$0.00	\$87.78	\$396.78	(\$396.78)	\$43.89	(\$440.67)	0.00%
10.5.1400.2120.912.6100	MUNICIPAL RETIREMENT	\$5,499.37	\$197.32	\$898.04	\$4,601.33	\$98.66	\$4,502.67	81.88%
10.5.1400.2130.912.1100	FICA	\$0.00	\$241.90	\$1,079.97	(\$1,079.97)	\$120.95	(\$1,200.92)	0.00%
10.5.1400.2130.912.6100	FICA	\$15,153.81	\$513.90	\$2,327.85	\$12,825.96	\$256.95	\$12,569.01	82.94%
10.5.1400.2140.912.1100	MEDICARE	\$0.00	\$56.58	\$252.60	(\$252.60)	\$28.29	(\$280.89)	0.00%
10.5.1400.2140.912.6100	MEDICARE	\$3,406.55	\$120.20	\$544.44	\$2,862.11	\$60.10	\$2,802.01	82.25%
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	\$40,429.78	\$2,168.60	\$6,505.80	\$33,923.98	\$1,084.30	\$32,839.68	81.23%
10.5.1400.2230.912.6100	DENTAL INSURANCE	\$4,671.98	\$146.10	\$438.30	\$4,233.68	\$73.05	\$4,160.63	89.05%
10.5.1400.3399.912.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$64.46	\$140.06	(\$140.06)	\$0.00	(\$140.06)	0.00%

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10.5.1400.3399.912.1120	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$59.61	(\$59.61)	\$0.00	(\$59.61)	0.00%
10.5.1400.3399.912.6100	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$259.92	(\$259.92)	\$0.00	(\$259.92)	0.00%
10.5.2320.1100.913.1100	SALARIES, NON CERTIFIED STAFF	\$50,923.20	\$3,090.00	\$13,905.00	\$37,018.20	\$23,175.00	\$13,843.20	27.18%
10.5.2320.2120.913.1100	MUNICIPAL RETIREMENT	\$1,145.77	\$69.52	\$316.71	\$829.06	\$34.76	\$794.30	69.32%
10.5.2320.2130.913.1100	FICA	\$3,157.24	\$179.02	\$824.43	\$2,332.81	\$89.51	\$2,243.30	71.05%
10.5.2320.2140.913.1100	MEDICARE	\$738.39	\$41.86	\$192.78	\$545.61	\$20.93	\$524.68	71.06%
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	\$24,773.80	\$706.98	\$2,120.94	\$22,652.86	\$353.49	\$22,299.37	90.01%
10.5.2320.2230.913.1100	DENTAL INSURANCE	\$1,538.46	\$46.52	\$139.56	\$1,398.90	\$23.26	\$1,375.64	89.42%
10.5.2320.1000.914.1100	SALARIES, CERTIFIED STAFF	\$191,889.00	\$16,068.38	\$72,307.71	\$119,581.29	\$120,512.79	(\$931.50)	-0.49%
10.5.2320.2110.914.1100	TEACHER'S RETIREMENT (TRS)	\$22,527.77	\$1,968.82	\$8,859.69	\$13,668.08	\$1,968.82	\$11,699.26	51.93%
10.5.2320.2140.914.1100	MEDICARE	\$2,782.39	\$232.56	\$1,047.18	\$1,735.21	\$232.22	\$1,502.99	54.02%
10.5.2320.2210.914.1100	LIFE INSURANCE	\$2,000.00	\$31.68	\$95.04	\$1,904.96	\$31.68	\$1,873.28	93.66%
10.5.2320.2220.914.1100	MEDICAL INSURANCE	\$20,121.17	\$1,766.50	\$5,299.50	\$14,821.67	\$1,766.50	\$13,055.17	64.88%
10.5.2320.2230.914.1100	DENTAL INSURANCE	\$1,359.01	\$114.20	\$342.60	\$1,016.41	\$114.20	\$902.21	66.39%
10.5.1207.1100.915.1000	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$20.00	(\$20.00)	\$0.00	(\$20.00)	0.00%
10.5.1207.1100.915.1100	SALARIES, NON CERTIFIED STAFF	\$485,397.72	\$15,703.04	\$50,826.38	\$434,571.34	\$138,485.01	\$296,086.33	61.00%
10.5.1207.1104.915.1100	AIDE SALARIES	\$0.00	\$26,430.27	\$80,828.47	(\$80,828.47)	\$230,222.35	(\$311,050.82)	0.00%
10.5.1207.2120.915.1000	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.45	(\$0.45)	\$0.00	(\$0.45)	0.00%
10.5.1207.2120.915.1100	MUNICIPAL RETIREMENT	\$10,921.45	\$948.01	\$3,036.73	\$7,884.72	\$496.13	\$7,388.59	67.65%
10.5.1207.2130.915.1000	FICA	\$0.00	\$0.00	\$1.11	(\$1.11)	\$0.00	(\$1.11)	0.00%
10.5.1207.2130.915.1100	FICA	\$30,094.66	\$2,386.83	\$7,487.06	\$22,607.60	\$1,254.01	\$21,353.59	70.95%
10.5.1207.2140.915.1000	MEDICARE	\$0.00	\$0.00	\$0.26	(\$0.26)	\$0.00	(\$0.26)	0.00%
10.5.1207.2140.915.1100	MEDICARE	\$7,038.27	\$556.20	\$1,751.03	\$5,287.24	\$293.27	\$4,993.97	70.95%
10.5.1207.2210.915.1100	LIFE INSURANCE	\$1,518.00	\$46.00	\$138.00	\$1,380.00	\$23.00	\$1,357.00	89.39%
10.5.1207.2220.915.1100	MEDICAL INSURANCE	\$103,671.63	\$10,970.66	\$32,911.98	\$70,759.65	\$5,485.33	\$65,274.32	62.96%
10.5.1207.2230.915.1100	DENTAL INSURANCE	\$6,759.99	\$713.60	\$2,140.80	\$4,619.19	\$356.80	\$4,262.39	63.05%
10.5.1207.3399.915.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$295.32	\$818.32	(\$818.32)	\$0.00	(\$818.32)	0.00%
10.5.2131.1100.916.1100	SALARIES, NON CERTIFIED STAFF	\$3,118,387.29	\$259,052.66	\$787,061.68	\$2,331,325.61	\$2,192,617.97	\$138,707.64	4.45%
10.5.2131.2120.916.1100	MUNICIPAL RETIREMENT	\$70,163.71	\$5,828.70	\$18,152.07	\$52,011.64	\$2,912.73	\$49,098.91	69.98%
10.5.2131.2130.916.1100	FICA	\$193,340.01	\$15,063.71	\$45,820.87	\$147,519.14	\$7,730.60	\$139,788.54	72.30%
10.5.2131.2140.916.1100	MEDICARE	\$45,216.62	\$3,522.95	\$10,716.13	\$34,500.49	\$1,807.96	\$32,692.53	72.30%
10.5.2131.2210.916.1100	LIFE INSURANCE	\$6,210.00	\$556.60	\$1,669.80	\$4,540.20	\$278.30	\$4,261.90	68.63%
10.5.2131.2220.916.1100	MEDICAL INSURANCE	\$644,780.53	\$52,552.50	\$156,926.69	\$487,853.84	\$26,276.25	\$461,577.59	71.59%
10.5.2131.2230.916.1100	DENTAL INSURANCE	\$38,320.03	\$2,941.16	\$8,844.15	\$29,475.88	\$1,470.58	\$28,005.30	73.08%
10.5.2131.3399.916.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$132.00	\$348.05	(\$348.05)	\$0.00	(\$348.05)	0.00%
10.5.1200.1100.917.1000	SALARIES, NON CERTIFIED STAFF	\$0.00	\$1,727.59	\$3,916.39	(\$3,916.39)	\$13,439.22	(\$17,355.61)	0.00%
10.5.1200.1100.917.1100	SALARIES, NON CERTIFIED STAFF	\$2,383,307.93	\$197,311.53	\$584,404.03	\$1,798,903.90	\$1,545,066.13	\$253,837.77	10.65%
10.5.1200.1100.917.1120	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	\$0.00	(\$1,500.00)	0.00%
10.5.1200.1100.917.4993	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$260.00	(\$260.00)	\$0.00	(\$260.00)	0.00%
10.5.1400.1100.917.6220	SALARIES, NON CERTIFIED STAFF	\$35,453.73	\$0.00	\$0.00	\$35,453.73	\$0.00	\$35,453.73	100.00%
10.5.1200.1104.917.1100	AIDE SALARIES	\$0.00	\$4,026.80	\$13,899.04	(\$13,899.04)	\$39,815.44	(\$53,714.48)	0.00%
10.5.1200.2110.917.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$22.18	\$52.83	(\$52.83)	\$5.41	(\$58.24)	0.00%
10.5.1200.2120.917.1000	MUNICIPAL RETIREMENT	\$0.00	\$38.87	\$90.02	(\$90.02)	\$10.29	(\$100.31)	0.00%
10.5.1200.2120.917.1100	MUNICIPAL RETIREMENT	\$53,624.43	\$4,405.06	\$13,388.02	\$40,236.41	\$2,271.43	\$37,964.98	70.80%
10.5.1200.2120.917.1120	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$33.75	(\$33.75)	\$0.00	(\$33.75)	0.00%
10.5.1200.2120.917.4993	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$6.50	(\$6.50)	\$0.00	(\$6.50)	0.00%
10.5.1400.2120.917.6220	MUNICIPAL RETIREMENT	\$797.71	\$0.00	\$0.00	\$797.71	\$0.00	\$797.71	100.00%
10.5.1200.2130.917.1000	FICA	\$0.00	\$107.05	\$242.76	(\$242.76)	\$28.35	(\$271.11)	0.00%
10.5.1200.2130.917.1100	FICA	\$147,765.09	\$11,928.72	\$35,448.30	\$112,316.79	\$6,043.06	\$106,273.73	71.92%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.1200.2130.917.1120	FICA	\$0.00	\$0.00	\$93.00	(\$93.00)	\$0.00	(\$93.00)	0.00%
10.5.1200.2130.917.4993	FICA	\$0.00	\$0.00	\$15.45	(\$15.45)	\$0.00	(\$15.45)	0.00%
10.5.1400.2130.917.6220	FICA	\$2,198.13	\$0.00	\$0.00	\$2,198.13	\$0.00	\$2,198.13	100.00%
10.5.1200.2140.917.1000	MEDICARE	\$0.00	\$25.03	\$56.76	(\$56.76)	\$6.63	(\$63.39)	0.00%
10.5.1200.2140.917.1100	MEDICARE	\$34,557.97	\$2,789.84	\$8,290.33	\$26,267.64	\$1,413.29	\$24,854.35	71.92%
10.5.1200.2140.917.1120	MEDICARE	\$0.00	\$0.00	\$21.75	(\$21.75)	\$0.00	(\$21.75)	0.00%
10.5.1200.2140.917.4993	MEDICARE	\$0.00	\$0.00	\$3.61	(\$3.61)	\$0.00	(\$3.61)	0.00%
10.5.1400.2140.917.6220	MEDICARE	\$514.08	\$0.00	\$0.00	\$514.08	\$0.00	\$514.08	100.00%
10.5.1200.2210.917.1000	LIFE INSURANCE	\$0.00	\$4.60	\$11.50	(\$11.50)	\$2.30	(\$13.80)	0.00%
10.5.1200.2210.917.1100	LIFE INSURANCE	\$15,594.00	\$471.50	\$1,359.30	\$14,234.70	\$238.71	\$13,995.99	89.75%
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	\$377,558.23	\$34,019.02	\$101,317.44	\$276,240.79	\$16,467.36	\$259,773.43	68.80%
10.5.1400.2220.917.6220	MEDICAL INSURANCE	\$7,893.98	\$0.00	\$0.00	\$7,893.98	\$0.00	\$7,893.98	100.00%
10.5.1200.2230.917.1100	DENTAL INSURANCE	\$31,509.33	\$2,628.45	\$8,115.54	\$23,393.79	\$1,277.70	\$22,116.09	70.19%
10.5.1400.2230.917.6220	DENTAL INSURANCE	\$507.85	\$0.00	\$0.00	\$507.85	\$0.00	\$507.85	100.00%
10.5.1200.3399.917.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$139.92	\$272.50	(\$272.50)	\$0.00	(\$272.50)	0.00%
10.5.2132.1100.918.1100	SALARIES, NON CERTIFIED STAFF	\$1,187,501.71	\$110,176.05	\$327,218.98	\$860,282.73	\$921,744.86	(\$61,462.13)	-5.18%
10.5.2132.2120.918.1100	MUNICIPAL RETIREMENT	\$114,000.16	\$2,478.94	\$7,545.63	\$106,454.53	\$1,237.16	\$105,217.37	92.30%
10.5.2132.2130.918.1100	FICA	\$73,625.11	\$6,390.14	\$18,971.52	\$54,653.59	\$3,188.71	\$51,464.88	69.90%
10.5.2132.2140.918.1100	MEDICARE	\$17,218.77	\$1,494.51	\$4,437.01	\$12,781.76	\$745.77	\$12,035.99	69.90%
10.5.2132.2210.918.1100	LIFE INSURANCE	\$2,346.00	\$193.20	\$572.70	\$1,773.30	\$96.60	\$1,676.70	71.47%
10.5.2132.2220.918.1100	MEDICAL INSURANCE	\$214,778.20	\$19,317.38	\$57,952.14	\$156,826.06	\$9,658.69	\$147,167.37	68.52%
10.5.2132.2230.918.1100	DENTAL INSURANCE	\$13,323.38	\$1,126.00	\$3,378.00	\$9,945.38	\$563.00	\$9,382.38	70.42%
10.5.2132.3399.918.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$367.47	\$634.44	(\$634.44)	\$0.00	(\$634.44)	0.00%
10.5.2410.1100.919.1100	SALARIES, NON CERTIFIED STAFF	\$397,022.97	\$17,626.14	\$79,317.63	\$317,705.34	\$132,196.35	\$185,508.99	46.73%
10.5.2410.2120.919.1100	MUNICIPAL RETIREMENT	\$8,933.02	\$396.58	\$1,850.73	\$7,082.29	\$198.29	\$6,884.00	77.06%
10.5.2132.2130.919.1100	FICA	\$0.00	\$5.38	\$24.54	(\$24.54)	\$2.69	(\$27.23)	0.00%
10.5.2410.2130.919.1100	FICA	\$24,615.42	\$1,065.22	\$4,850.95	\$19,764.47	\$532.61	\$19,231.86	78.13%
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	\$5,756.83	\$249.12	\$1,134.49	\$4,622.34	\$124.56	\$4,497.78	78.13%
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	\$103,589.23	\$4,549.16	\$13,647.48	\$89,941.75	\$2,274.58	\$87,667.17	84.63%
10.5.2410.2230.919.1100	DENTAL INSURANCE	\$6,471.81	\$290.34	\$871.02	\$5,600.79	\$145.17	\$5,455.62	84.30%
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%
10.5.2140.1000.920.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$10,000.00	\$45,000.00	(\$45,000.00)	\$75,000.00	(\$120,000.00)	0.00%
10.5.2140.1000.920.1120	SALARIES, CERTIFIED STAFF	\$0.00	\$0.00	\$1,846.20	(\$1,846.20)	\$0.00	(\$1,846.20)	0.00%
10.5.2410.1000.920.1100	SALARIES, CERTIFIED STAFF	\$1,081,092.37	\$73,061.76	\$333,405.95	\$747,686.42	\$547,963.03	\$199,723.39	18.47%
10.5.2110.2110.920.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$1.96	(\$1.96)	\$0.00	(\$1.96)	0.00%
10.5.2140.2110.920.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$1,225.28	\$5,513.76	(\$5,513.76)	\$1,225.28	(\$6,739.04)	0.00%
10.5.2140.2110.920.1120	TEACHER'S RETIREMENT (TRS)	\$0.00	\$0.00	\$226.21	(\$226.21)	\$0.00	(\$226.21)	0.00%
10.5.2410.2110.920.1100	TEACHER'S RETIREMENT (TRS)	\$16,216.39	\$2,156.62	\$9,871.55	\$6,344.84	\$1,078.31	\$5,266.53	32.48%
10.5.2110.2130.920.1100	FICA	\$0.00	\$2.84	\$8.52	(\$8.52)	\$1.42	(\$9.94)	0.00%
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	\$4.16	\$17.18	(\$17.18)	\$2.08	(\$19.26)	0.00%
10.5.2130.2140.920.1100	MEDICARE	\$0.00	\$1.54	\$3.85	(\$3.85)	\$0.77	(\$4.62)	0.00%
10.5.2140.2140.920.1100	MEDICARE	\$0.00	\$144.36	\$650.58	(\$650.58)	\$144.31	(\$794.89)	0.00%
10.5.2140.2140.920.1120	MEDICARE	\$0.00	\$0.00	\$26.77	(\$26.77)	\$0.00	(\$26.77)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2410.2140.920.1100	MEDICARE	\$15,675.84	\$1,033.78	\$4,759.89	\$10,915.95	\$517.19	\$10,398.76	66.34%
10.5.2410.2140.920.3200	MEDICARE	\$0.00	\$0.00	\$3.68	(\$3.68)	\$0.00	(\$3.68)	0.00%
10.5.2510.2140.920.1100	MEDICARE	\$0.00	\$1.24	\$5.67	(\$5.67)	\$0.62	(\$8.29)	0.00%
10.5.2570.2140.920.1100	MEDICARE	\$0.00	\$2.10	\$9.56	(\$9.56)	\$1.05	(\$10.61)	0.00%
10.5.2140.2210.920.1100	LIFE INSURANCE	\$0.00	\$31.68	\$95.04	(\$95.04)	\$31.68	(\$126.72)	0.00%
10.5.2410.2210.920.1100	LIFE INSURANCE	\$3,242.00	\$118.90	\$356.70	\$2,885.30	\$59.45	\$2,825.85	87.16%
10.5.2140.2220.920.1100	MEDICAL INSURANCE	\$0.00	\$2,782.66	\$8,347.98	(\$8,347.98)	\$2,782.66	(\$11,130.64)	0.00%
10.5.2410.2220.920.1100	MEDICAL INSURANCE	\$197,589.38	\$18,367.00	\$54,972.46	\$142,616.92	\$9,183.50	\$133,433.42	67.53%
10.5.2140.2230.920.1100	DENTAL INSURANCE	\$0.00	\$176.14	\$528.42	(\$528.42)	\$176.14	(\$704.56)	0.00%
10.5.2410.2230.920.1100	DENTAL INSURANCE	\$12,296.50	\$1,115.00	\$3,345.00	\$8,951.50	\$557.50	\$8,394.00	68.26%
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	\$108.00	\$270.00	(\$270.00)	\$810.00	(\$1,080.00)	0.00%
10.5.2410.3399.920.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$295.68	\$1,060.68	(\$1,060.68)	\$2,025.00	(\$3,085.68)	0.00%
10.5.2410.3399.920.3200	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$180.00	(\$180.00)	\$0.00	(\$180.00)	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	\$203.26	\$800.54	(\$800.54)	\$1,499.46	(\$2,300.00)	0.00%
10.5.2410.3400.920.1100	COMMUNICATION-TELEPHONE	\$0.00	\$75.00	\$262.50	(\$262.50)	\$562.50	(\$825.00)	0.00%
10.5.2410.3400.920.3200	COMMUNICATION-TELEPHONE	\$0.00	\$0.00	\$75.00	(\$75.00)	\$0.00	(\$75.00)	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	\$6,455.50	\$29,049.75	(\$29,049.75)	\$48,416.20	(\$77,465.95)	0.00%
10.5.1400.1100.921.6100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$930.66	\$4,187.97	(\$4,187.97)	\$6,979.94	(\$11,167.91)	0.00%
10.5.1400.1100.921.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$820.68	\$3,693.06	(\$3,693.06)	\$6,155.10	(\$9,848.16)	0.00%
10.5.1400.2120.921.1100	MUNICIPAL RETIREMENT	\$0.00	\$145.26	\$677.88	(\$677.88)	\$72.63	(\$750.51)	0.00%
10.5.1400.2120.921.6100	MUNICIPAL RETIREMENT	\$0.00	\$20.94	\$97.71	(\$97.71)	\$10.47	(\$108.18)	0.00%
10.5.1400.2120.921.6220	MUNICIPAL RETIREMENT	\$0.00	\$18.46	\$86.16	(\$86.16)	\$9.23	(\$95.39)	0.00%
10.5.1400.2130.921.1100	FICA	\$0.00	\$396.02	\$1,788.42	(\$1,788.42)	\$198.01	(\$1,986.43)	0.00%
10.5.1400.2130.921.6100	FICA	\$0.00	\$57.10	\$257.85	(\$257.85)	\$28.55	(\$286.40)	0.00%
10.5.1400.2130.921.6220	FICA	\$0.00	\$50.34	\$227.34	(\$227.34)	\$25.17	(\$252.51)	0.00%
10.5.1400.2140.921.1100	MEDICARE	\$0.00	\$92.62	\$418.26	(\$418.26)	\$46.31	(\$464.57)	0.00%
10.5.1400.2140.921.6100	MEDICARE	\$0.00	\$13.36	\$60.33	(\$60.33)	\$6.68	(\$67.01)	0.00%
10.5.1400.2140.921.6220	MEDICARE	\$0.00	\$11.78	\$53.19	(\$53.19)	\$5.89	(\$59.08)	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	\$2,188.84	\$6,566.52	(\$6,566.52)	\$1,094.42	(\$7,660.94)	0.00%
10.5.1400.2220.921.6100	MEDICAL INSURANCE	\$0.00	\$315.56	\$946.68	(\$946.68)	\$157.78	(\$1,104.46)	0.00%
10.5.1400.2220.921.6220	MEDICAL INSURANCE	\$0.00	\$278.26	\$834.78	(\$834.78)	\$139.13	(\$973.91)	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	\$2,057,910.10	\$162,265.05	\$481,627.77	\$1,576,282.33	\$1,322,756.17	\$253,526.16	12.32%
10.5.2140.2110.922.1100	TEACHER'S RETIREMENT (TRS)	\$30,868.65	\$1,900.63	\$5,724.70	\$25,143.95	\$952.66	\$24,191.29	78.37%
10.5.2140.2140.922.1100	MEDICARE	\$30,380.45	\$2,213.77	\$6,567.00	\$23,813.45	\$1,100.50	\$22,712.95	74.76%
10.5.2140.2210.922.1100	LIFE INSURANCE	\$4,002.00	\$321.54	\$964.62	\$3,037.38	\$160.77	\$2,876.61	71.88%
10.5.2140.2220.922.1100	MEDICAL INSURANCE	\$356,650.95	\$27,289.30	\$81,867.90	\$274,783.05	\$13,644.65	\$261,138.40	73.22%
10.5.2140.2230.922.1100	DENTAL INSURANCE	\$22,622.64	\$1,705.22	\$5,115.66	\$17,506.98	\$852.61	\$16,654.37	73.62%
10.5.2140.3196.922.1100	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$12,000.00	(\$12,000.00)	\$0.00	(\$12,000.00)	0.00%
10.5.2140.3196.922.1120	CONTRACTUAL RELATED SERVICES	\$0.00	\$0.00	\$6,479.20	(\$6,479.20)	\$0.00	(\$6,479.20)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
10.5.2140.3399.922.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$120.07	\$247.21	(\$247.21)	\$0.00	(\$247.21)	0.00%
10.5.2140.1000.923.1100	SALARIES, CERTIFIED STAFF	\$36,050.00	\$3,166.66	\$9,499.98	\$26,550.02	\$25,500.02	\$1,050.00	2.91%
10.5.2140.2130.923.1100	FICA	\$0.00	\$187.18	\$561.54	(\$561.54)	\$93.59	(\$655.13)	0.00%
10.5.2140.2140.923.1100	MEDICARE	\$522.73	\$43.78	\$131.34	\$391.39	\$21.89	\$369.50	70.69%
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	\$7,762.00	\$706.98	\$2,320.94	\$5,441.06	\$353.49	\$5,087.57	65.54%
10.5.2140.2230.923.1100	DENTAL INSURANCE	\$507.85	\$46.52	\$139.56	\$368.29	\$23.26	\$345.03	67.94%
10.5.2140.3399.923.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$32.95	\$75.99	(\$75.99)	\$0.00	(\$75.99)	0.00%
10.5.2130.1100.924.1100	SALARIES, NON CERTIFIED STAFF	\$658,547.10	\$53,786.35	\$174,050.85	\$484,496.25	\$414,726.40	\$69,769.85	10.59%
10.5.2130.2110.924.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$64.52	\$187.72	(\$187.72)	\$33.99	(\$221.71)	0.00%
10.5.2130.2120.924.1100	MUNICIPAL RETIREMENT	\$12,454.81	\$1,071.76	\$3,624.42	\$8,830.39	\$533.45	\$8,296.94	66.62%
10.5.2130.2130.924.1100	FICA	\$34,319.92	\$2,587.55	\$7,851.16	\$26,468.76	\$1,256.38	\$25,212.38	73.46%
10.5.2130.2140.924.1100	MEDICARE	\$8,026.43	\$726.11	\$2,363.18	\$5,663.25	\$356.32	\$5,306.93	66.12%
10.5.2130.2210.924.1100	LIFE INSURANCE	\$3,342.00	\$64.40	\$193.20	\$3,148.80	\$32.20	\$3,116.60	93.26%
10.5.2130.2220.924.1100	MEDICAL INSURANCE	\$142,440.27	\$15,350.28	\$46,050.84	\$96,389.43	\$7,875.14	\$88,714.29	62.28%
10.5.2130.2230.924.1100	DENTAL INSURANCE	\$10,708.25	\$1,131.60	\$3,394.80	\$7,313.45	\$565.80	\$6,747.65	63.01%
10.5.2130.3399.924.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$46.51	\$84.83	(\$84.83)	\$0.00	(\$84.83)	0.00%
10.5.1207.1000.926.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$7,443.02	\$23,361.66	(\$23,361.66)	\$71,633.88	(\$94,995.54)	0.00%
10.5.2110.1000.926.1100	SALARIES, CERTIFIED STAFF	\$1,369,172.14	\$85,836.73	\$277,549.86	\$1,091,622.28	\$753,098.57	\$338,523.71	24.72%
10.5.2410.1000.926.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$507.64	\$1,993.32	(\$1,993.32)	\$4,608.76	(\$6,602.08)	0.00%
10.5.2570.1005.926.1100	STIPENDS-CERTIFIED	\$0.00	\$218.40	\$982.80	(\$982.80)	\$1,637.98	(\$2,620.78)	0.00%
10.5.2110.1100.926.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$18,164.60	\$54,733.80	(\$54,733.80)	\$127,152.20	(\$181,886.00)	0.00%
10.5.1207.2110.926.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$93.03	\$291.99	(\$291.99)	\$49.74	(\$341.73)	0.00%
10.5.2110.2110.926.1100	TEACHER'S RETIREMENT (TRS)	\$20,537.58	\$1,263.01	\$4,050.84	\$16,486.74	\$797.26	\$15,689.48	76.39%
10.5.2410.2110.926.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$6.34	\$24.90	(\$24.90)	\$3.17	(\$28.07)	0.00%
10.5.2110.2130.926.1100	FICA	\$0.00	\$124.00	\$633.09	(\$633.09)	\$62.00	(\$695.09)	0.00%
10.5.1207.2140.926.1100	MEDICARE	\$0.00	\$107.95	\$338.83	(\$338.83)	\$57.72	(\$396.55)	0.00%
10.5.2110.2140.926.1100	MEDICARE	\$19,853.00	\$1,410.03	\$4,536.94	\$15,316.06	\$886.99	\$14,429.07	72.68%
10.5.2410.2140.926.1100	MEDICARE	\$0.00	\$7.32	\$28.78	(\$28.78)	\$4.23	(\$33.01)	0.00%
10.5.2570.2140.926.1100	MEDICARE	\$0.00	\$2.90	\$13.51	(\$13.51)	\$2.21	(\$15.72)	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	\$2,898.00	\$258.06	\$801.78	\$2,096.22	\$156.63	\$1,939.59	66.93%
10.5.2410.2210.926.1100	LIFE INSURANCE	\$0.00	\$0.70	\$2.10	(\$2.10)	\$0.35	(\$2.45)	0.00%
10.5.2110.2220.926.1100	MEDICAL INSURANCE	\$227,302.57	\$21,353.00	\$63,637.85	\$163,664.72	\$12,590.46	\$151,074.26	66.46%
10.5.2110.2230.926.1100	DENTAL INSURANCE	\$15,382.65	\$1,371.68	\$4,111.77	\$11,270.88	\$831.94	\$10,438.94	67.86%
10.5.2410.2230.926.1100	DENTAL INSURANCE	\$0.00	\$7.04	\$21.12	(\$21.12)	\$3.52	(\$24.64)	0.00%
10.5.2110.3399.926.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$1,213.37	\$3,387.96	(\$3,387.96)	\$0.00	(\$3,387.96)	0.00%
10.5.2110.3399.926.1120	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$179.16	(\$179.16)	\$0.00	(\$179.16)	0.00%
10.5.2150.1000.927.1100	SALARIES, CERTIFIED STAFF	\$3,271,280.20	\$296,570.83	\$894,643.39	\$2,376,636.81	\$2,535,790.25	(\$159,153.44)	-4.87%
10.5.2150.2110.927.1100	TEACHER'S RETIREMENT (TRS)	\$49,069.20	\$3,662.09	\$11,109.06	\$37,960.14	\$1,839.10	\$36,121.04	73.61%
10.5.2150.2140.927.1100	MEDICARE	\$47,433.56	\$4,069.11	\$12,297.23	\$35,136.33	\$2,049.59	\$33,086.74	69.75%
10.5.2150.2210.927.1100	LIFE INSURANCE	\$8,624.00	\$662.40	\$1,980.30	\$6,643.70	\$331.20	\$6,312.50	73.20%
10.5.2150.2220.927.1100	MEDICAL INSURANCE	\$460,352.41	\$50,726.16	\$148,287.11	\$312,065.30	\$25,363.08	\$286,702.22	62.28%
10.5.2150.2230.927.1100	DENTAL INSURANCE	\$30,720.81	\$3,326.46	\$9,862.40	\$20,858.41	\$1,663.23	\$19,195.18	62.48%
10.5.2150.3399.927.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$278.15	\$713.44	(\$713.44)	\$0.00	(\$713.44)	0.00%
10.5.1000.1000.928.1100	SALARIES, CERTIFIED STAFF	\$0.00	\$11,769.30	\$35,307.90	(\$35,307.90)	\$105,923.68	(\$141,231.58)	0.00%
10.5.1200.1000.928.1100	SALARIES, CERTIFIED STAFF	\$2,513,249.00	\$227,533.98	\$681,436.23	\$1,831,812.77	\$2,004,749.82	(\$172,937.05)	-6.88%
10.5.1400.1000.928.6220	SALARIES, CERTIFIED STAFF	\$51,332.62	\$5,133.26	\$15,399.78	\$35,932.84	\$35,932.85	(\$0.01)	0.00%
10.5.2570.1005.928.1100	STIPENDS-CERTIFIED	\$0.00	\$37.64	\$169.38	(\$169.38)	\$282.32	(\$451.70)	0.00%
10.5.1000.2110.928.1100	TEACHER'S RETIREMENT (TRS)	\$0.00	\$147.12	\$441.36	(\$441.36)	\$73.56	(\$514.92)	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
10.5.1200.2110.928.1100	TEACHER'S RETIREMENT (TRS)	\$37,698.74	\$2,774.38	\$8,331.40	\$29,367.34	\$1,396.40	\$27,970.94	74.20%
10.5.1400.2110.928.6220	TEACHER'S RETIREMENT (TRS)	\$769.99	\$64.18	\$192.54	\$577.45	\$32.09	\$545.36	70.83%
10.5.1200.2120.928.1100	MUNICIPAL RETIREMENT	\$0.00	\$125.76	\$283.74	(\$283.74)	\$69.26	(\$353.00)	0.00%
10.5.1200.2130.928.1100	FICA	\$0.00	\$738.15	\$1,814.37	(\$1,814.37)	\$451.86	(\$2,266.23)	0.00%
10.5.1000.2140.928.1100	MEDICARE	\$0.00	\$163.08	\$489.29	(\$489.29)	\$81.54	(\$570.83)	0.00%
10.5.1200.2140.928.1100	MEDICARE	\$36,442.11	\$3,098.64	\$9,286.82	\$27,155.29	\$1,563.09	\$25,592.20	70.23%
10.5.1400.2140.928.6220	MEDICARE	\$744.32	\$65.54	\$196.62	\$547.70	\$32.77	\$514.93	69.18%
10.5.2570.2140.928.1100	MEDICARE	\$0.00	\$0.50	\$2.31	(\$2.31)	\$0.25	(\$2.56)	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	\$7,244.00	\$506.00	\$1,511.10	\$5,732.90	\$253.49	\$5,479.41	75.64%
10.5.1400.2210.928.6220	LIFE INSURANCE	\$138.00	\$13.80	\$41.40	\$96.60	\$6.90	\$89.70	65.00%
10.5.1000.2220.928.1100	MEDICAL INSURANCE	\$0.00	\$1,413.96	\$4,241.88	(\$4,241.88)	\$706.98	(\$4,948.86)	0.00%
10.5.1200.2220.928.1100	MEDICAL INSURANCE	\$369,833.28	\$40,738.07	\$122,288.76	\$247,544.52	\$20,933.10	\$226,611.42	61.27%
10.5.1400.2220.928.6220	MEDICAL INSURANCE	\$24,773.80	\$2,256.26	\$6,768.78	\$18,005.02	\$1,128.13	\$16,876.89	68.12%
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	\$22,735.84	\$2,617.12	\$7,760.23	\$14,975.61	\$1,343.79	\$13,631.82	59.96%
10.5.1400.2230.928.6220	DENTAL INSURANCE	\$1,538.46	\$140.92	\$422.76	\$1,115.70	\$70.46	\$1,045.24	67.94%
10.5.1200.3399.928.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$318.14	\$1,223.51	(\$1,223.51)	\$0.00	(\$1,223.51)	0.00%
10.5.2630.1100.929.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$6,835.70	\$30,760.65	(\$30,760.65)	\$51,267.70	(\$82,028.35)	0.00%
10.5.2630.2120.929.1100	MUNICIPAL RETIREMENT	\$0.00	\$153.80	\$700.65	(\$700.65)	\$76.90	(\$777.55)	0.00%
10.5.2630.2130.929.1100	FICA	\$0.00	\$404.66	\$1,849.71	(\$1,849.71)	\$202.33	(\$2,052.04)	0.00%
10.5.2630.2140.929.1100	MEDICARE	\$0.00	\$94.64	\$432.60	(\$432.60)	\$47.32	(\$479.92)	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	\$2,782.66	\$8,347.98	(\$8,347.98)	\$1,391.33	(\$9,739.31)	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	\$87,550.00	\$7,150.22	\$31,348.32	\$56,201.68	\$53,626.68	\$2,575.00	2.94%
10.5.1400.2120.930.6220	MUNICIPAL RETIREMENT	\$1,969.88	\$160.88	\$731.46	\$1,238.42	\$80.44	\$1,157.98	58.78%
10.5.1400.2130.930.6220	FICA	\$5,428.10	\$430.76	\$1,905.93	\$3,522.17	\$215.38	\$3,306.79	60.92%
10.5.1400.2140.930.6220	MEDICARE	\$1,269.48	\$100.74	\$445.74	\$823.74	\$50.37	\$773.37	60.92%
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	\$7,762.00	\$706.98	\$2,120.94	\$5,641.06	\$353.49	\$5,287.57	68.12%
10.5.1400.2230.930.6220	DENTAL INSURANCE	\$507.85	\$46.52	\$139.56	\$368.29	\$23.26	\$345.03	67.94%
10.5.1400.3399.930.6220	TRAVEL LOCAL MILEAGE	\$0.00	\$52.40	\$349.54	(\$349.54)	\$0.00	(\$349.54)	0.00%
10.5.1400.1100.931.6100	SALARIES, NON CERTIFIED STAFF	\$152,351.97	\$5,490.08	\$29,207.08	\$123,144.89	\$41,175.51	\$81,969.38	53.80%
10.5.1400.1100.931.6110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$4,544.94	\$18,093.60	(\$18,093.60)	\$31,204.64	(\$49,298.24)	0.00%
10.5.1400.2120.931.6100	MUNICIPAL RETIREMENT	\$3,427.92	\$123.52	\$664.02	\$2,763.90	\$61.76	\$2,702.14	78.83%
10.5.1400.2120.931.6110	MUNICIPAL RETIREMENT	\$0.00	\$102.26	\$422.17	(\$422.17)	\$702.15	(\$1,124.32)	0.00%
10.5.1400.2130.931.6100	FICA	\$9,445.82	\$335.64	\$1,788.79	\$7,657.03	\$167.82	\$7,489.21	79.29%
10.5.1400.2130.931.6110	FICA	\$0.00	\$241.40	\$1,004.29	(\$1,004.29)	\$1,652.04	(\$2,656.33)	0.00%
10.5.1400.2140.931.6100	MEDICARE	\$2,209.10	\$78.50	\$418.34	\$1,790.76	\$39.25	\$1,751.51	79.29%
10.5.1400.2140.931.6110	MEDICARE	\$0.00	\$56.45	\$234.86	(\$234.86)	\$386.32	(\$621.18)	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)	\$34.50	(\$48.30)	0.00%
10.5.1400.2220.931.6100	MEDICAL INSURANCE	\$7,762.00	\$1,766.50	\$4,239.98	\$3,522.02	\$883.25	\$2,638.77	34.00%
10.5.1400.2220.931.6110	MEDICAL INSURANCE	\$0.00	\$2,256.26	\$6,768.78	(\$6,768.78)	\$15,793.78	(\$22,562.56)	0.00%
10.5.1400.2230.931.6100	DENTAL INSURANCE	\$507.85	\$114.20	\$274.92	\$232.93	\$57.10	\$175.83	34.62%
10.5.1400.2230.931.6110	DENTAL INSURANCE	\$0.00	\$140.92	\$422.76	(\$422.76)	\$986.34	(\$1,409.10)	0.00%
10.5.1400.3399.931.6100	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$94.75	(\$94.75)	\$0.00	(\$94.75)	0.00%
10.5.1400.3399.931.6110	TRAVEL LOCAL MILEAGE	\$0.00	\$69.43	\$242.36	(\$242.36)	\$0.00	(\$242.36)	0.00%
10.5.1400.4101.931.6100	SUPPLIES-MEETINGS	\$0.00	\$0.00	\$65.90	(\$65.90)	\$0.00	(\$65.90)	0.00%

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 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2550.1100.932.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$7,450.54	\$33,527.43	(\$33,527.43)	\$55,879.10	(\$89,406.53)	0.00%
10.5.2570.1100.932.1100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$75.26	\$335.64	(\$335.64)	\$564.36	(\$900.00)	0.00%
10.5.2550.2120.932.1100	MUNICIPAL RETIREMENT	\$0.00	\$167.62	\$771.40	(\$771.40)	\$83.81	(\$855.21)	0.00%
10.5.2570.2120.932.1100	MUNICIPAL RETIREMENT	\$0.00	\$1.70	\$7.85	(\$7.85)	\$0.85	(\$8.70)	0.00%
10.5.2550.2130.932.1100	FICA	\$0.00	\$424.64	\$1,966.82	(\$1,966.82)	\$212.32	(\$2,179.14)	0.00%
10.5.2570.2130.932.1100	FICA	\$0.00	\$4.36	\$19.89	(\$19.89)	\$2.18	(\$22.07)	0.00%
10.5.2550.2140.932.1100	MEDICARE	\$0.00	\$99.30	\$459.96	(\$459.96)	\$49.65	(\$509.61)	0.00%
10.5.2570.2140.932.1100	MEDICARE	\$0.00	\$1.02	\$4.66	(\$4.66)	\$0.51	(\$5.17)	0.00%
10.5.2550.2210.932.1100	LIFE INSURANCE	\$0.00	\$9.20	\$27.60	(\$27.60)	\$4.60	(\$32.20)	0.00%
10.5.2550.2220.932.1100	MEDICAL INSURANCE	\$0.00	\$4,244.28	\$13,232.84	(\$13,232.84)	\$2,122.14	(\$15,354.98)	0.00%
10.5.2550.2230.932.1100	DENTAL INSURANCE	\$0.00	\$275.72	\$827.16	(\$827.16)	\$137.86	(\$965.02)	0.00%
10.5.2550.3399.932.1100	TRAVEL LOCAL MILEAGE	\$0.00	\$36.42	\$57.38	(\$57.38)	\$0.00	(\$57.38)	0.00%
10.5.1400.1100.933.6220	SALARIES, NON CERTIFIED STAFF	\$41,366.50	\$0.00	\$0.00	\$41,366.50	\$0.00	\$41,366.50	100.00%
10.5.1400.2120.933.6220	MUNICIPAL RETIREMENT	\$930.75	\$0.00	\$0.00	\$930.75	\$0.00	\$930.75	100.00%
10.5.1400.2130.933.6220	FICA	\$2,564.73	\$0.00	\$0.00	\$2,564.73	\$0.00	\$2,564.73	100.00%
10.5.1400.2140.933.6220	MEDICARE	\$599.00	\$0.00	\$0.00	\$599.00	\$0.00	\$599.00	100.00%
10.5.1400.2210.933.6220	LIFE INSURANCE	\$276.00	\$0.00	\$0.00	\$276.00	\$0.00	\$276.00	100.00%
10.5.1400.2220.933.6220	MEDICAL INSURANCE	\$24,773.80	\$0.00	\$0.00	\$24,773.80	\$0.00	\$24,773.80	100.00%
10.5.1400.2230.933.6220	DENTAL INSURANCE	\$1,538.46	\$0.00	\$0.00	\$1,538.46	\$0.00	\$1,538.46	100.00%
10.5.1400.1100.934.6100	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,272.73	\$13,252.07	(\$13,252.07)	\$24,545.47	(\$37,797.54)	0.00%
10.5.1400.1100.934.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$3,597.00	\$15,263.46	(\$15,263.46)	\$26,977.42	(\$42,240.88)	0.00%
10.5.1400.2120.934.6100	MUNICIPAL RETIREMENT	\$0.00	\$73.64	\$306.37	(\$306.37)	\$36.82	(\$343.19)	0.00%
10.5.1400.2120.934.6220	MUNICIPAL RETIREMENT	\$0.00	\$80.92	\$351.13	(\$351.13)	\$40.46	(\$391.59)	0.00%
10.5.1400.2130.934.6100	FICA	\$0.00	\$202.90	\$821.60	(\$821.60)	\$101.45	(\$923.05)	0.00%
10.5.1400.2130.934.6220	FICA	\$0.00	\$184.92	\$832.08	(\$832.08)	\$92.46	(\$924.54)	0.00%
10.5.1400.2140.934.6100	MEDICARE	\$0.00	\$47.46	\$192.18	(\$192.18)	\$23.73	(\$215.91)	0.00%
10.5.1400.2140.934.6220	MEDICARE	\$0.00	\$43.24	\$194.56	(\$194.56)	\$21.62	(\$216.18)	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%
10.5.1400.2220.934.6220	MEDICAL INSURANCE	\$0.00	\$2,256.26	\$6,768.78	(\$6,768.78)	\$1,128.13	(\$7,896.91)	0.00%
10.5.1400.2230.934.6220	DENTAL INSURANCE	\$0.00	\$140.92	\$422.76	(\$422.76)	\$70.46	(\$493.22)	0.00%
10.5.1400.3399.934.6100	TRAVEL LOCAL MILEAGE	\$0.00	\$9.96	\$46.65	(\$46.65)	\$0.00	(\$46.65)	0.00%
10.5.1400.3399.934.6220	TRAVEL LOCAL MILEAGE	\$0.00	\$0.00	\$168.16	(\$168.16)	\$0.00	(\$168.16)	0.00%
10.5.1400.1100.935.6110	SALARIES, NON CERTIFIED STAFF	\$0.00	\$0.00	\$2,628.00	(\$2,628.00)	\$0.00	(\$2,628.00)	0.00%
10.5.1400.1100.935.6220	SALARIES, NON CERTIFIED STAFF	\$0.00	\$432.00	\$7,941.00	(\$7,941.00)	\$144.00	(\$8,085.00)	0.00%
10.5.1400.2120.935.6220	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$26.02	(\$26.02)	\$0.00	(\$26.02)	0.00%
10.5.1400.2130.935.6110	FICA	\$0.00	\$0.00	\$162.94	(\$162.94)	\$0.00	(\$162.94)	0.00%
10.5.1400.2130.935.6220	FICA	\$0.00	\$26.78	\$492.34	(\$492.34)	\$8.92	(\$501.26)	0.00%
10.5.1400.2140.935.6110	MEDICARE	\$0.00	\$0.00	\$38.09	(\$38.09)	\$0.00	(\$38.09)	0.00%
10.5.1400.2140.935.6220	MEDICARE	\$0.00	\$6.26	\$115.16	(\$115.16)	\$2.08	(\$117.24)	0.00%
	FUND: EDUCATION - 10	\$30,243,701.00	\$2,943,321.46	\$10,220,863.26	\$20,022,837.74	\$14,955,495.88	\$5,067,341.86	16.76%
20.5.2540.3107.901.1120	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$980.00	(\$980.00)	\$0.00	(\$980.00)	0.00%
20.5.2320.3194.901.1100	ARCHITECT FEES	\$0.00	\$0.00	\$606.54	(\$606.54)	\$0.00	(\$606.54)	0.00%
20.5.2540.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	\$0.00	\$0.00	\$1,746.56	(\$1,746.56)	\$0.00	(\$1,746.56)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	\$0.00	\$0.00	\$3,333.10	(\$3,333.10)	\$0.00	(\$3,333.10)	0.00%
99.5.1400.4100.259.1100	OFFICE SUPPLIES LESS \$499	\$0.00	\$0.00	\$45.36	(\$45.36)	\$0.00	(\$45.36)	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	\$0.00	\$0.00	\$45.36	(\$45.36)	\$0.00	(\$45.36)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 11/1/2023

To Date: 11/30/2023

Fiscal Year: 2023-2024

- 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
Grand Total:		\$30,243,701.00	\$2,943,321.46	\$10,224,241.72	\$20,019,459.28	\$14,955,495.88	\$5,063,963.40	16.74%

End of Report

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	\$ 1,350.00	\$ 2,500.00				\$ 3,850.00
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	\$ 3,150.00	\$ 4,000.00	\$ 1,000.00	\$ 4,500.00	\$ 0.00	\$ 12,650.00

Total Cost of Level II trip	\$ 3,850.00
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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 // 40E000 2550 3255 00 540000				
Student Activity account number(s)		98L000 9316				
Funding from LTHS adopted budget			\$ 4,350.00			
Additional School Board funding request			\$ 0.00			
Total cost to LTHS					\$ 4,350.00	
Student Activity Account funding			\$ 3,750.00			
Participant funding			\$ 8,400.00			
Club Fundraising/Participant funding					\$ 12,150.00	
TOTAL COST OF OVERNIGHT TRAVEL					\$ 16,500.00	

List the adult chaperones:

Michael Kuehl Laura Moore _____
Lawrence Keller _____ _____
Kirsten Manthei _____ _____

If you plan to use funds from Student Activity Accounts, how will these funds be used?

We will cover all adult lodging and meals, as well as all registration expenses from the Theatre Board budget.

Has your group or any partnering parent organization completed any fundraising for this trip? No.

If yes, please explain: _____

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: Theatre Board would like to take a group of students to the Illinois High School Theatre Festival. Over 4,000 students, teachers, university representatives, exhibitors, and volunteers come together to put on over 25 different high school productions and over 150 workshops. Other highlights include college/university auditions for seniors, professional development for teachers, and the All State Production featuring student cast, crew, and musicians from across the state. It is an important experience for our students to see what the best theatre practitioners of their age can accomplish.

In addition, our musical production of AS YOU LIKE IT has been selected for inclusion in this year's Festival and will perform on Friday, January 12.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:

The Festival is a non-competitive educational opportunity that selects productions from high school theaters across the state that our students will be able to attend all in one place. In addition, industry professionals present focused workshops on many areas of performance and technical theatre. This year, LT is submitting our production of "As You Like It" for consideration to present at the Festival. If selected, this will be a unique opportunity for our students to perform for their peers from across 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: We have been attending since 2018. We consistently receive positive feedback from parents and students about their experience at the event. This will be our first year sending a production to the Festival, which will approximately double the number of students we take down. We do NOT intend to take a play to the festival every year, but rather make it an opportunity for students every four years or so. Being granted the opportunity by the IHTA to bring a play down is akin to a state competition - you need to be deemed worthy by the adjudicators.
4. How were students selected for this trip and how will their experience benefit the school? We typically offer registration for this trip to interested Thespians and student managers who have been regular participants and leaders in our LT theatre community. Most years, this is Juniors and Seniors. This year, we will register interested students as usual as soon as possible, but since AS YOU LIKE IT has been selected to present at the Festival, we will need to register any additional students in the cast, crew, and pit orchestra that are involved.
5. What grade are the student participants currently in? Grades 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: We will leave Thursday, January 11 immediately after school. That evening we'll attend an opening performance and welcome. On Friday, students will have the day to schedule themselves for workshops and performances. Saturday, students will have more opportunities to self-schedule and we will leave by approximately 5:30pm to arrive back at LT between 7:30-8pm.
We will be given the exact schedule for AS YOU LIKE IT in December. We will have 3 hours to load-in our show, to perform, and then an hour to load-out and clear the space. At all other times, students can take advantage of other Festival offerings.
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.

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	\$ 2,750.00	\$ 100.00	\$ 1,100.00	\$ 0.00	\$ 3,950.00
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 9085				
Funding from LTHS adopted budget			\$ 3,950.00			
Additional School Board funding request			\$ 0.00			
Total cost to LTHS					\$ 3,950.00	
Student Activity Account funding			\$ 0.00			
Participant funding						
Club Fundraising/Participant funding					\$ 0.00	
TOTAL COST OF OVERNIGHT TRAVEL						\$ 3,950.00

List the adult chaperones:

Zainab Neeley _____
Michael Bodenhagen (TBD) _____

If you plan to use funds from Student Activity Accounts, how will these funds be used?

N/A

Has your group or any partnering parent organization completed any fundraising for this trip? No.

If yes, please explain: _____

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: The IHSA State Chess series is a major event in the High School Chess season. IHSA has organized a State competition since 1975, previously known as the Illinois High School Students Chess Championship. This experience is the culmination of the chess competitive season for high school students in Illinois.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:

The IHSA Chess State Series is a 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: The team has qualified for the State Series six of the last seven seasons. Last year, the team performed extremely well in the State Series and continued on to Nationals. Our team has been consistently strong for the last several years.

4. How were students selected for this trip and how will their experience benefit the school? Current chess team members who have participated in tournaments and matches were chosen.

5. What grade are the student participants currently in? Grades 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:

THURSDAY 2/9: Departure to travel to Peoria after school. Check into the hotel, eat dinner, practice for the tournament.

FRIDAY 2/10: Report to the Civic Center for the first rounds of the Chess competition. Team dinner before returning to the hotel.

SATURDAY 2/11: Compete in the final rounds of Chess and attend award ceremony. Depart from Peoria to return to LT. Stop for dinner.

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.

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	\$ 720.00	\$ 3,600.00				\$ 4,320.00
Cost to School Group and/or Participants/Family						
Level Requested	Registration	Lodging	Transportation	Meals (\$25/day)	Other costs	Total
Level II			\$ 3,000.00	\$ 1,750.00	\$ 0.00	\$ 4,750.00
Level III						\$ 0.00

Total Cost of Level II trip	\$ 9,070.00
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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 // 10E000 1517 3902 00 540000				
Student Activity account number(s)		98L000 9085				
Funding from LTHS adopted budget			\$ 4,320.00			
Additional School Board funding request			\$ 0.00			
Total cost to LTHS				\$ 4,320.00		
Student Activity Account funding			\$ 0.00			
Participant funding			\$ 4,750.00			
Club Fundraising/Participant funding				\$ 4,750.00		
TOTAL COST OF OVERNIGHT TRAVEL 210						\$ 9,070.00

List the adult chaperones:

Zainab Neeley _____
Michael Bodenhagen (TBD) _____

If you plan to use funds from Student Activity Accounts, how will these funds be used?

N/A

Has your group or any partnering parent organization completed any fundraising for this trip? No.

If yes, please explain: _____

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: The United States Chess Federation’s National High School Championship is attended by a few thousand scholastic chess players each year, including a few hundreds from Chicago and its suburbs. The experience that the students have at the events is unmatched in terms of team-building and player development, both of which are integral to the short- and long-term success of the chess program at LTHS. This year’s team is exceptionally strong and has the dedication needed to succeed at an event like this.

2. Would you describe this trip as a competition or an educational opportunity? Please explain: This is both an educational and competitive opportunity. Students would be able to compete against other students from around the world and grow both as individuals and as a team.

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, last year the students attended under the guidance of Mr. Geddeis.

4. How were students selected for this trip and how will their experience benefit the school? All students on the chess team are invited to attend. Their experience at the tournament will positively affect them in multiple areas: as a team, as individuals, and to encourage other students to consider joining an activity as challenging and strategic as chess.

5. What grade are the student participants currently in? Grades 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:

THURSDAY 4/4: Departure for travel to Baltimore, MD (time TBD).

FRIDAY, 4/5 - SUNDAY, 4/7: Seven rounds of competition spread over three days.

MONDAY, 4/8: Return to Chicago

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.

2023 National High School (K-12) Championships			
Washington Hilton			
Washington DC 20009			
March 31 - April 2, 2023			
Event	Start	End*	Location
Thursday			
Chess Control	8:00 AM	8:00 PM	Oak Park
Bughouse Tournament	11:00 AM	2:00 PM	Morgan
Blitz Tournament	5:00 PM	9:00 PM	Omni Shoreham, 2500 Calvert St NW
T-Shirts, Other Vendors (<i>Saturday-Sunday only</i>)			Columbia
Girls Club (<i>Saturday-Sunday only</i> ; see posted hours on site)			Cardozo
Event	Start	End*	Location
Friday			
Chess Control	8:00 AM	8:00 PM	Coats Room
Simultaneous Exhibition - GM Rashad Babaev	9:00 AM	11:00 AM	Concourse Foyer
Pop-Up Chess Store	9:00 AM	2:00 PM	Georgetown West
My First Tournament Seminar	9:30 AM	10:30 AM	Georgetown East
Opening Ceremony	12:45 PM	1:00 PM	International Ballroom
Round 1	1:00 PM	4:20 PM	International Ballroom (upper sections)
Round 1	1:00 PM	4:20 PM	Crystal Ballroom (lower sections)
"All Comers" Blitz - GM Rashad Babaev	3:30 PM	5:30 PM	Georgetown West
Round 2	6:00 PM	9:20 PM	International Ballroom (upper sections)
Round 2	6:00 PM	9:20 PM	Crystal Ballroom (lower sections)
Skittles	6:00 PM	8:00 PM	Columbia
Event	Start	End*	Location
Saturday			
Skittles	8:00 AM	11:00 PM	Columbia
Chess Control	8:00 AM	8:00 PM	Coats Room
Chess Store	8:00 AM	9:00 PM	Columbia
Presentation of Top 5 Blitz Individual Winners	8:50 AM	9:00 AM	International Ballroom
Round 3	9:00 AM	12:20 PM	International Ballroom (upper sections)
Round 3	9:00 AM	12:20 PM	Crystal Ballroom (lower sections)
The Benefit of Chess as an Educational Tool Seminar	10:00 AM	11:00 AM	Georgetown West
Round 1 Friends and Family	10:30 AM	11:40 AM	Georgetown East
Grandmaster Lecture - GM Rashad Babaev	12:30 PM	1:30 PM	Georgetown West
Round 2 Friends and Family	12:30 PM	1:40 PM	Georgetown East
Presentation of Top 5 Blitz Team Winners	1:20 PM	1:30 PM	International Ballroom
Round 4	1:30 PM	4:50 PM	International Ballroom (upper sections)
Round 4	1:30 PM	4:50 PM	Crystal Ballroom (lower sections)
Scholastic Meeting	2:15 PM	3:15 PM	Georgetown West
Chess In Education Panel Discussion	3:30 PM	4:30 PM	Georgetown West
"All Comers" Blitz - GM Rashad Babaev	3:30 PM	5:30 PM	Columbia
Round 3 Friends and Family	2:30 PM	3:40 PM	Georgetown East
Round 4 Friends and Family	4:30 PM	5:40 PM	Georgetown East
Presentation of Top 5 Bughouse Teams	5:50 PM	6:00 PM	International Ballroom
Round 5	6:00 PM	9:20 PM	International Ballroom (upper sections)
Round 5	6:00 PM	9:20 PM	Crystal Ballroom (lower sections)
Round 5 -- Live stream of top boards, K-12 Championship	6:00 PM	9:20 PM	Kalorama (online: twitch.tv/uschess)
Event	Start	End*	Location
Sunday			
Skittles	8:00 AM	7:00 PM	Columbia
Chess Control	8:00 AM	2:30 PM	Coats Room
Chess Store	8:00 AM	6:00 PM	Columbia
Presentation of Scholar-Chessplayer Awards	8:50 AM	9:00 AM	International Ballroom
Round 6	9:00 AM	12:20 PM	International Ballroom (upper sections)
Round 6	9:00 AM	12:20 PM	Crystal Ballroom (lower sections)
Round 6 -- Live stream of top boards, K-12 Championship	9:00 AM	12:20 PM	Kalorama (online: twitch.tv/uschess)
Grandmaster lecture - GM Rashad Babaev	11:00 AM	12:00 PM	Georgetown West
Round 7	1:30 PM	4:50 PM	International Ballroom (upper sections)
Round 7	1:30 PM	4:50 PM	Crystal Ballroom (lower sections)
Round 7 -- Live stream of top boards, K-12 Championship	1:30 PM	4:50 PM	Kalorama (online: twitch.tv/uschess)
"All Comers" Blitz - GM Rashad Babaev	2:00 PM	4:00 PM	Columbia

Awards Ceremony	Approximately 6:00 PM	International Ballroom
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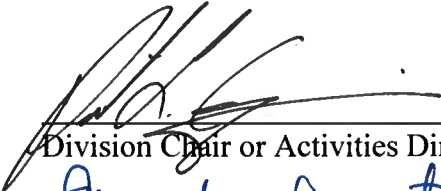
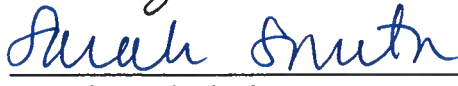
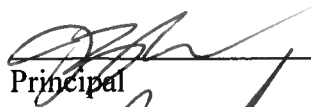
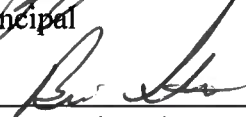
**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
OVERNIGHT TRAVEL REQUEST**

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: Latin Club
2. Sponsor's name(s) submitting request: Sean Sweany
3. Destination(s) of trip: IJCL State Convention (Itasca, IL)
4. Number of students participating: 20
5. Dates of requested travel: February 1 - 3, 2024
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	\$ 5,200.00	
Additional School Board funding request	\$ 0.00	
Total cost to LTHS		\$ 5,200.00
Club Fundraising/Participant funding		\$ 2,150.00
TOTAL COST OF OVERNIGHT TRAVEL		\$ 7,350.00

APPROVALS

Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>20 November 2023</u>
	Division Chair or Activities Director	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>11/27/23</u>
	Associate Principal	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>11/27/23</u>
	Principal	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>11/30/23</u>
	Director of Business Services	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>12/4/23</u>
	Superintendent	Date

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	\$ 5,200.00	\$ 0.00				\$ 5,200.00
Cost to School Group and/or Participants/Family						
Level Requested	Registration	Lodging	Transportation	Meals (\$25/day)	Other costs	Total
Level II			\$ 500.00	\$ 1,650.00	\$ 0.00	\$ 2,150.00
Level III						\$ 0.00

Total Cost of Level II trip	\$ 7,350.00
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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 3902 00 540000 // 40E000 2550 3255 00 540000				
Student Activity account number(s)		98L000 9208				
Funding from LTHS adopted budget			\$ 5,200.00			
Additional School Board funding request			\$ 0.00			
Total cost to LTHS				\$ 5,200.00		
Student Activity Account funding			\$ 0.00			
Participant funding			\$ 2,150.00			
Club Fundraising/Participant funding				\$ 2,150.00		
TOTAL COST OF OVERNIGHT TRAVEL 216						\$ 7,350.00

List the adult chaperones:

Sean Sweany _____
TBD _____

If you plan to use funds from Student Activity Accounts, how will these funds be used?

N/A _____

Has your group or any partnering parent organization completed any fundraising for this trip? No.

If yes, please explain: _____

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: Latin students' culminating club experience is the annual state convention, where they compete and participate as a team and as individuals in areas of their particular interest.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:

IJCL is both competitive and educational. See the most recent convention schedule for the variety of experiences.

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 attended annually for over 25 years.

4. How were students selected for this trip and how will their experience benefit the school?
Students elect to attend.

5. What grade are the student participants currently in? Grades 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:

See attached program from the most recent convention.

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.



**Illinois Junior Classical League
2023 State Convention**

“Caelum, non animum, mutant qui trans mare currunt.”
They who rush across the sea change their sky, not their soul”
-Horace, Epistles 1.11

Quick Links:

[Testing Info](#) | [Certamen Rooms](#) | [Creative Arts Signup](#)
[Testing Results](#) | [Certamen Results](#) | [Creative Arts Schedule](#)
[Proposed Amendments](#)

[Colloquia](#) | [Teacher of Year Nominations](#)
[Hotel Map](#) | [Fellowship Rooms](#)

**Thursday, Feb 2nd:
Pirates & Sea Creatures**

Time	Activity			
4:00 - 7:00 pm	School Registration - <i>Main Atrium</i> Graphic Art Registration - <i>Gallery Ballroom</i>			
7:15 pm	Spirit Competition I - <i>Grand Ballroom</i>			
7:30 pm	First General Assembly - <i>Grand Ballroom</i>			
8:15 pm	Testing Session I (Test is paper, answer on devices) - <i>Grand Ballroom</i> Grammar Greek Derivatives Roman History Latin Literature Mottoes Art & Architecture	Sponsor’s Meeting - <i>Carlyle</i>		Chaperones & SCL Meeting - <i>Carlyle</i>
9:15 pm	Bazaar - <i>Main Atrium</i> Ice Cream Bar - <i>Main Atrium (9:45)</i> Bad Latin Videos - <i>Marlborough</i> Board Games- <i>Abricot Ballroom</i> Begins 8:45pm	Gladiator Fight - <i>Lakeshore Ballroom</i> Begins 9:45 SIGN UP HERE Certamen Workroom - <i>Windsor</i>	Ludi Certamen (teams of 4 must consist of students from 4 different schools) Novice - <i>Hampton</i> Lower - <i>Prescott</i> Upper - <i>Trafalgar</i>	Nominations Committee - <i>Stanford</i> Starts 9:45 (2 delegates required / school) Campaign Corner

ILJCL Convention 2023 Schedule

Updated automatically every 5 minutes

cannot be in your room anymore*				
7:30 pm	Roman Banquet & That's Entertainment			
9:00 pm	Dance - <i>Grand Ballroom</i>	Dungeons and Dragons <i>Prescott</i>	Sight Latin Reading Latin ½ & 1 - <i>Hampton</i> Latin 2 - <i>Leighton</i> Latin 3+ - <i>Edwardian</i>	Board Games - <i>Abricot Ballroom</i> Quiet Room - <i>Chambers</i> SCL General Assembly - <i>Trafalgar</i>
11:00 pm	Voting Fellowship - Assigned Rooms			
11:30 pm	Call to Floors			
11:45 pm	Curfew			

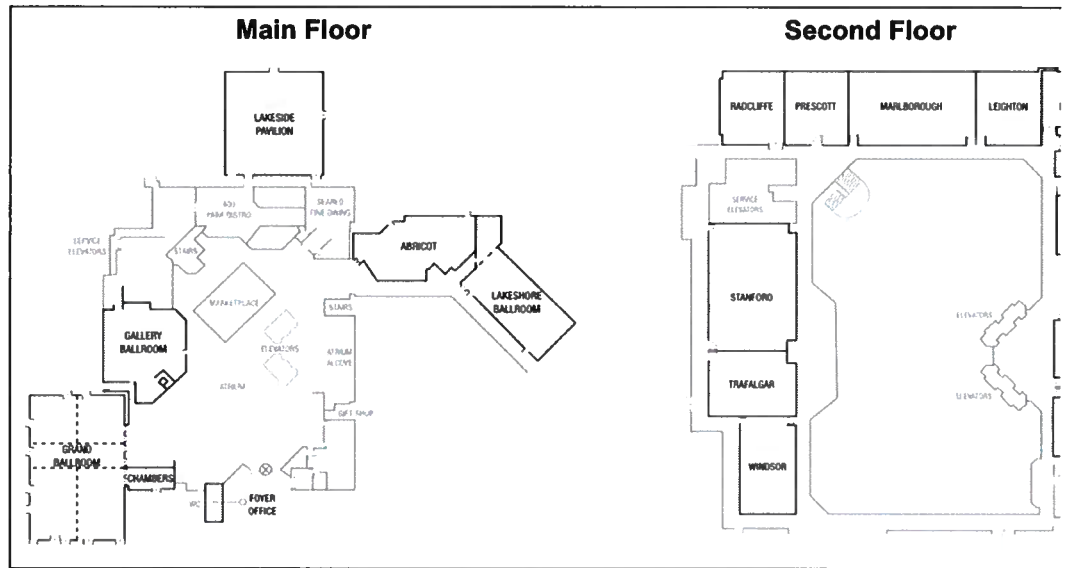
**Saturday, February 4th:
Zoom Day**

Time	Activity
6:45 am	Breakfast (until 9:00 am) - <i>Main Atrium</i>
7:45 am	Certamen Finals - <i>Grand Ballroom</i>
9:30 am	Colloquia Session III
10:15 am	Spirit Competition - <i>Grand Ballroom</i>
10:30 am	Fourth General Assembly - <i>Grand Ballroom</i>
12:00 pm	Checkout

<p>NJCL Creed</p> <p>We, the members of the Junior Classical League, strive to promote the study of Greek, Latin, and ancient cultures.</p> <p>We believe this study will help us</p>	<p>NJCL Song (Purple and Gold)</p> <p>Seeking to learn, with wisdom our goal,</p> <p>Looking for lessons through stories of old,</p> <p>Searching the realms of the</p>
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ILJCL Convention 2023 Schedule

Updated automatically every 5 minutes



Delegations - Sponsors	School Code	Number of Delegates	Fellowship Room
Benet Academy - Kerry Lefebvre	BA	7	Edwardian
Carmel Catholic - Michelle Bertaud	CC	1	Hampton
Collinsville High School - James Stark	CHS	25	Stanford
Covenant Classical School - Jacob Andrews	CC	7	Leighton
Elgin Academy - Susie Howe	EA	2	Hampton
Hinsdale Central High School - Alisha McCloud	HC	9	Chambers
Lyons Township High School - Sean Sweany	LT	7	Radcliffe
Northside College Prep - Will Nifong	NCP	62	Lakeshore Ballroom
Saint Ignatius College Prep - Matt Sparapani	SICP	18	Barrington (TH) Prescott (F)
Science and Arts Academy - Claire Jolicoeur	SAA	4	Prescott

221

ILJCL Convention 2023 Schedule

Updated automatically every 5 minutes

Certamen Results: Mr. Halverson
Sweepstakes Awards: Mr. Sweany
Named Awards: Ms. O'Connor
SCL Election Results and Inauguration: Zoa Katok,
ILSCL President
ILJCL Amendment & Election Results: Eshan Mehra,
ILJCL Parliamentarian
Inauguration of new ILJCL Offices: Outgoing IJCL
Officers
Closing Remarks: Outgoing ILJCL Officers
Check-out Procedures: Mr. Will Nifong, State Chair
JCL Song: New & Old ILJCL Officers
Adjournment: Incoming ILJCL President



February 2nd-4th

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: Angie Patel
3. Destination(s) of trip: CGTI Mid-Year Conference (Illinois State University, Normal)
4. Number of students participating: 12
5. Dates of requested travel: January 13 - 14, 2024
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		\$ 2,570.00
TOTAL COST OF OVERNIGHT TRAVEL		\$ 2,770.00

APPROVALS

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	 _____ Division Chair or Activities Director	20 November 2023 _____ Date
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	 _____ Associate Principal	11/27/23 _____ Date
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	 _____ Principal	11/27/23 _____ Date
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	 _____ Director of Business Services	11/30/23 _____ Date
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	 _____ Superintendent	12/4/23 _____ Date

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	\$ 1,920.00	\$ 0.00	\$ 200.00	\$ 650.00	\$ 0.00	\$ 2,770.00

Total Cost of Level II trip	\$ 0.00
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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			\$ 1,000.00			
Participant funding			\$ 1,570.00			
Club Fundraising/Participant funding					\$ 2,570.00	
TOTAL COST OF OVERNIGHT TRAVEL						\$ 2,770.00

List the adult chaperones:

Angela Patel _____

If you plan to use funds from Student Activity Accounts, how will these funds be used?

Funds will be used to offset the cost of registration for the 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 gives valuable volunteer, community involvement, and skill-building experience that many colleges and employers look for in prospective students and hires. CGTI also aims to prepare students for the future through relevant workshops. CGTI gives youth the agency and empowerment to feel that what they do and what they say matters. Youth are provided with opportunities, training, and resources year-round to uplift them as they make a difference.

2. Would you describe this trip as a competition or an educational opportunity? Please explain:

This is an educational opportunity because students have the chance to work with prevention and mental health professionals to learn coping skills and good leadership training.

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 three times before. This has become an annual trip 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 on Snowball were given the opportunity to attend.

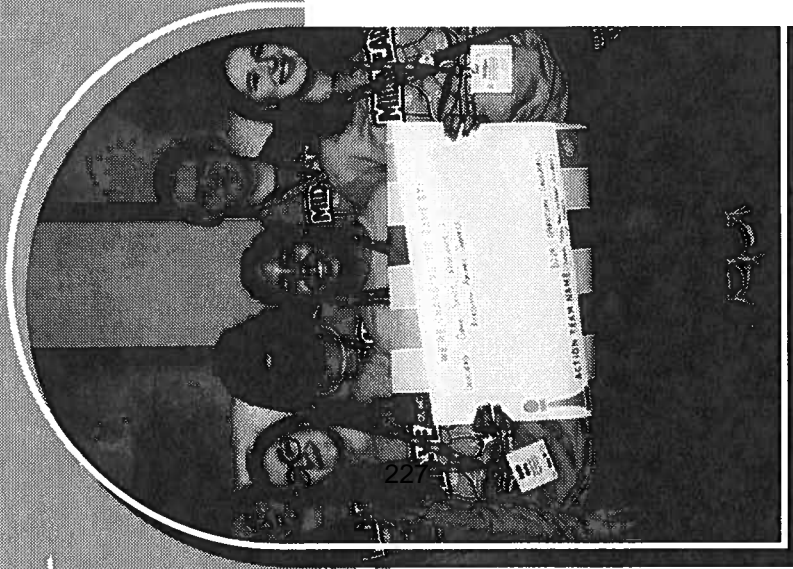
5. What grade are the student participants currently in? 11th grade

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: See attached schedule of events.

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.

cebrin goodman
teen institute



MID-YEAR 2024
JANUARY 13 - 14
MARRIOTT
NORMAL, IL



WHAT IS CGTI?

The Cebrin Goodman Teen Institute (CGTI) is a statewide youth leadership program that gives students the knowledge, confidence and skills to live a drug and alcohol-free life.

CGTI is a year-round program and centers around two youth leadership training conferences held each year for middle school and high school students; our week-long CGTI Conference in July and our weekend-long Mid-Year conference in January. These events promote positive change, healthy decision-making and leadership development.

CGTI is one of the largest and most acclaimed leadership conferences in the nation!

GET INVOLVED

Head to our website below for information on pricing and registration for Mid-Year 2024.

Scholarships are available!



Ashley Webb, VP of Programs
ashley@ilabh.org



www.cg-ti.org/winter-conference



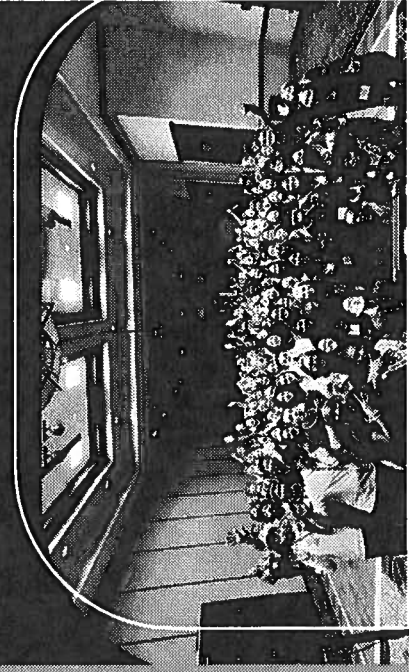
CGTI



@cg_ti

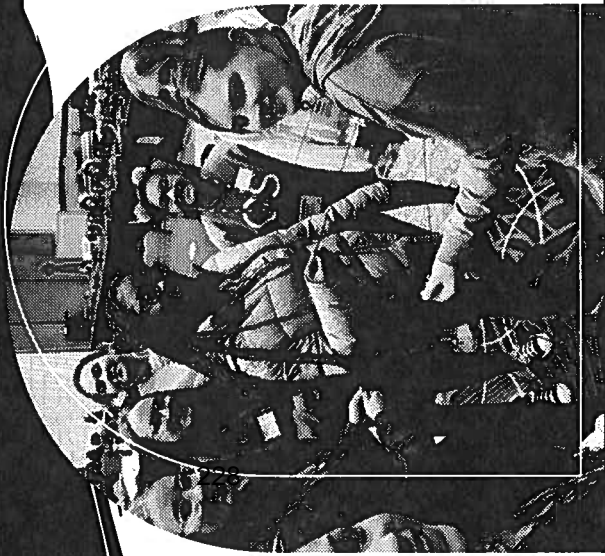


CGTI is a program of IABH and is funded in whole or in part by the Illinois Department of Human Services, Division of Substance Use Prevention and Recovery through a grant from the Substance Abuse and Mental Health Services Administration.



WHAT HAPPENS AT MID-YEAR?

The Mid-Year offers opportunities to hear from and work with renowned keynote and workshop speakers, connect with peers from across the state in small group settings, expand prevention and mental health education and more. Our conference serves as a foundation for skill development, networking and, of course, fun!



Students who attend Mid-Year will learn:

- ✓ Facilitation
 - ✓ Communication
 - ✓ Critical Thinking
 - ✓ Cultural Competency
 - ✓ Planning & Implementation
- and much more!**

STUDENT BENEFITS

Future Aspirations

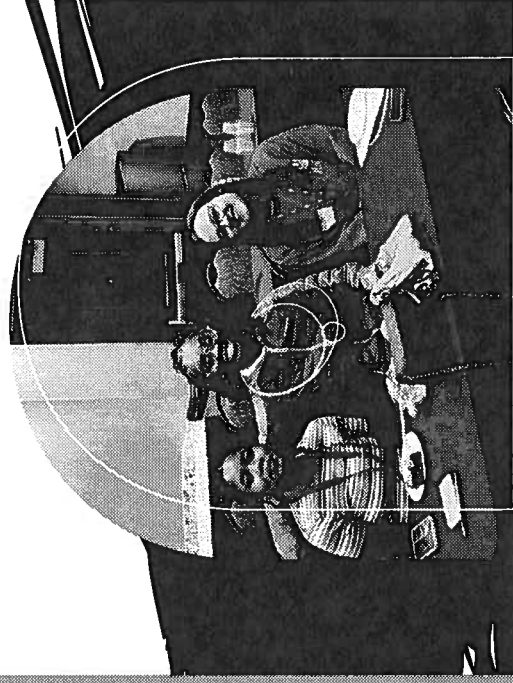
CGTI gives valuable volunteer, community involvement and skill building experience that many colleges and employers look for in prospective students and hires. CGTI also aims to prepare students for the future through relevant workshops!

A Voice at the Table

CGTI gives youth the agency and empowerment to feel that what they do and what they say matters! Youth are provided with opportunities, training and resources year-round to uplift them as they make a difference.

Unlocking Passions

CGTI helps youth find their hobbies, passions and pursuits through continued education, exploration and engagement!



MAKING AN IMPACT

During Mid-Year, youth will meet each day with their Action Team, a group of peers from the same geographic area, community or school to assess their community's needs and develop a plan to address and cater to those needs. During these meetings youth will continue to develop the skills to advocate for positive change in their community and prevent substance use.

These plans will be implemented throughout the school year with the assistance of Adult Mentors and CGTI!

SATURDAY SCHEDULE

JANUARY 13

Time	Activity
10:00 - 11:00 am	Registration
11:00 - 11:30 am	Welcome & Opening Ceremony
11:30 am - 12:15 pm	Lunch
12:30 - 1:45 pm	Discussion Group
2:00 - 3:00 pm	Workshops
3:15 - 4:15 pm	Workshops
4:15 - 5:00 pm	Break/Check-In
5:00 - 6:00 pm	Keynote
6:00 - 6:45 pm	Dinner
6:45 - 8:00 pm	Action Team Meeting
8:00 - 10:00 pm	Celebration
10:00 pm	To Hotel Rooms

SUNDAY SCHEDULE

JANUARY 14

Time	Activity
8:00 - 8:30 am	Breakfast
8:45 - 10:00 am	Action Team Meeting
10:15 - 11:15 am	Discussion Group
11:15 - 11:45 am	Closing Ceremony & Group Photo
11:45 am - 12:00 pm	Check-Out

**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.

- Group submitting request: Snowball
- Sponsor's name(s) submitting request: Angie Patel
- Destination(s) of trip: YMCA Camp MacLean (Burlington, WI)
- Number of students participating: 200
- Dates of requested travel: March 8 - 9, 2024
- Is this an IHSA or ILMEA event? Yes No
- 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	\$ 3,000.00	
Additional School Board funding request	\$ 0.00	
Total cost to LTHS		\$ 3,000.00
Club Fundraising/Participant funding		\$ 25,000.00
TOTAL COST OF OVERNIGHT TRAVEL		\$ 28,000.00

APPROVALS

Yes No


Division Chair or Activities Director

20 November 2023
Date

Yes No


Associate Principal

11/27/23
Date

Yes No


Principal

11/28/23
Date

Yes No


Director of Business Services

11/30/23
Date

Yes No


Superintendent

12/5/23
Date

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	\$ 19,000.00	\$ 0.00	\$ 3,000.00	\$ 0.00	\$ 6,000.00	\$ 28,000.00
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)		various accounts				
Student Activity account number(s)		98L000 9276				
Funding from LTHS adopted budget			\$ 3,000.00			
Additional School Board funding request			\$ 0.00			
Total cost to LTHS				\$ 3,000.00		
Student Activity Account funding			\$ 6,000.00			
Participant funding			\$ 19,000.00			
Club Fundraising/Participant funding				\$ 25,000.00		
TOTAL COST OF OVERNIGHT TRAVEL						\$ 28,000.00

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. Twice each year students participate in these weekend retreats.

4. How were students selected for this trip and how will their experience benefit the school? Students are partially self-selected and also teacher-nominated to join on the weekend retreat. The retreat gives students a sense of belonging and community by being involved. They meet new people that they may have never come in contact with before, as well as make a positive connection with one or more adults in the building.

5. What grade are the student participants currently in? Grades 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: Please see attached agenda.

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.

Spring Snowball Schedule 2023

Friday March 10th

6:30	Staff and Theatre arrive to prep
7:00-7:45	Staff and Theater-Check in participants
7:45-8:15	Large Group #1-Why R U here, Who R U, Twine, Knee Tag
8:15-8:20	Picture and Rules and Regs
8:20-8:30	Small Group #1-Check in- Name game
8:30-8:45	Load busses- bathroom
8:45-10:45	Bus Trip
10:45-11:00	UnLoad busses and Cabin Meetings Large
11:00-11:45	Small Group #1-Norms and get to know you
11:45-12:45	Lunch- Rules and Regs of camp
12:45-1:00	Energizers
1:00-2:00	Large Group #2- Mike Mecozzi- chairs
2:00-2:45	Small Group #2-
2:45-3:00	Large group #3-Team Building Rules
3:00-4:45	Team Building games- Low Ropes Course
4:45-5:20	Small Group #3-Team Building discussion
5:30-6:15	Dinner (chant/sing for dinner)
6:15-6:30	Energizers
6:30-7:30	Large Group #4- OSB Theatre Show- empty
7:30-8:30	Small Group #4
8:30-9:15	Hot chocolate and snack social hour
9:15-10:00	Relaxation
10-10:45	Showers, prep for bed
11:00	Lights out- bed check

Saturday March 11th

7:00-7:30	Wake up, pack and leave luggage in cabin
7:30-8:00	Staff meeting
8:00-8:45	Breakfast
8:45-9:00	Energizers
9:00-11:00	Large Group #5- Haley Epstein- chairs
11:00-12:00	Small Group #5
12:10-1:00	Lunch
1:00-1:20	Energizers
1:30-2:30	Workshop
2:35-3:35	Large Group #6- WDWGFH- empty
3:40-4:55	Small Group #6- Last
5:00-5:45	Dinner
5:45-6:30	Closure/Load Busses
6:30-8:15	Bus Trip to North Campus

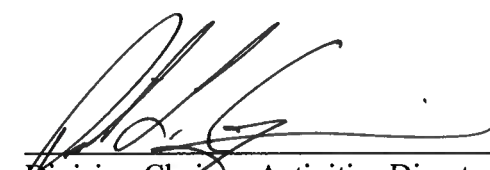
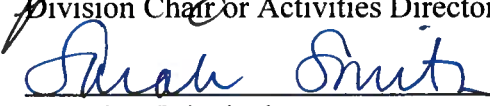


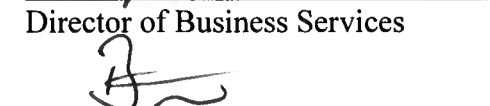
**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
OVERNIGHT TRAVEL REQUEST**

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: Eurythmic Dance Company
2. Sponsor's name(s) submitting request: Brittany Smith
3. Destination(s) of trip: Dance Disney Workshop (Orlando, Florida)
4. Number of students participating: ~ 35
5. Dates of requested travel: March 14 - 18, 2024
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? 2

Overnight Travel Request Funding Summary		
Funding from LTHS adopted budget	\$ 0.00	
Additional School Board funding request	\$ 0.00	
Total cost to LTHS		\$ 0.00
Club Fundraising/Participant funding		\$ 76,475.00
TOTAL COST OF OVERNIGHT TRAVEL		\$ 76,475.00

APPROVALS

Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>20 November 2023</u>
	Division Chair or Activities Director	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>11/27/23</u>
	Associate Principal	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>11/28/23</u>
	Principal	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>11/30/23</u>
	Director of Business Services	Date
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<u>12/4/23</u>
	Superintendent	Date

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	\$ 1,400.00	\$ 9,275.00	\$ 22,750.00	\$ 6,825.00	\$ 36,225.00	\$ 76,475.00

Total Cost of Level II trip	\$ 0.00
------------------------------------	----------------

Individual Cost per Traveler						
Traveler	Registration	Lodging	Transportation	Meals (\$25/day)	Other costs	Total
Student	\$ 40.00	\$ 265.00	\$ 650.00	\$ 195.00	\$ 1,035.00	\$ 2,185.00
Chaperone	\$ 40.00	\$ 265.00	\$ 650.00	\$ 195.00	\$ 1,035.00	\$ 2,185.00
Per student total cost, per travel agent (Level III only)						\$ 2,185.00

Overnight Travel Request Funding Summary		
Board account number(s)		
Student Activity account number(s)	98L000 9128	
Funding from LTHS adopted budget	\$ 0.00	
Additional School Board funding request	\$ 0.00	
Total cost to LTHS		\$ 0.00
Student Activity Account funding	\$ 6,555.00	
Participant funding	\$ 69,920.00	
Club Fundraising/Participant funding		\$ 76,475.00
TOTAL COST OF OVERNIGHT TRAVEL	237	\$ 76,475.00

List the adult chaperones:

Brittany Smith _____
Dana Fry _____
Colleen Gibbons _____

If you plan to use funds from Student Activity Accounts, how will these funds be used?

We will use funds from the Eurythmics Activities Account to help offset the cost of tickets, if needed.

Has your group or any partnering parent organization completed any fundraising for this trip? Yes.

If yes, please explain: We have conducted a FlipGive Fundraiser and plan to host a few restaurant night fundraisers to help fund this trip.

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: The Eurythmic Dance Company has been given an amazing opportunity to perform at Disney. We have submitted an audition video that was judged by a committee to earn the right to take classes and perform in Disney World. Many of our dancers go on to dance after high school. The experience of dancing in Disney World, learning from some of the professional performers there and performing would give them a phenomenal career path experience for their futures as well as the future of our own program. The things that they will get to learn from the Disney professionals they will be able to apply to our program and allow us to continue to grow in creativity and professionalism for our shows.

2. Would you describe this trip as a competition or an educational opportunity? Please explain: This trip allows the students both opportunities. They need to compete amongst other dance groups in order to earn a spot to perform. They will also take classes from Disney performers that will give them new skills as well as experience an audition process from the Disney performers.

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 took this trip in 2016 and 2018, and since Covid hit we haven't been able to reinstate it. We would love to be able to keep this tradition to continue giving our dancers diverse dance and performance opportunities.

4. How were students selected for this trip and how will their experience benefit the school? Students earn a place in the Eurythmic Dance Company at an audition at the beginning of the school year. Anyone who has been selected for the company is invited on this trip. Their experience will help to create more well rounded students in the arts as they experience all the creativity that Disney has to offer. As well as using the knowledge that they learn to help prepare our annual concert for the LT community.

5. What grade are the student participants currently in? Grades 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: Please see the attached materials.

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 DANCE
BRITTANY SMITH, DIRECTOR
DESTINATION: ORLANDO, FLORIDA
DATES: MARCH 14-18, 2024**

**SUGGESTED ITINERARY
AS OF**

OCTOBER 4, 2023

*Alyssa Hosking, Travel Consultant
Stephanie Anderson, Travel Coordinator*

THURSDAY, MARCH 14

5:00 PM Group arrives at **O'Hare International Airport** (Group to provide their own transportation to airport)

~Your BRT Airport Greeter will meet you here~

Upon arrival Begin check-in process and head through security. **EVERYONE** needs to bring a picture ID along with their ticket. Passengers 18+ need a state ID. Keep them handy throughout check-in and security processing.

PM Dinner at the airport (student cost)

PM Passengers depart out of **O'Hare** for **Orlando**
PM Arrive in **Orlando** (*pending final flight details*)

~You will be greeted by your BRT Professional Tour Director in the baggage area~

PM Load **chartered motor coach**; depart for **Disney's All-Star Music Resort**

PM Arrive and check-in

PM Relax for the evening



FRIDAY, MARCH 15

8:00 AM Enjoy **breakfast** at the hotel (**Breakfast voucher included**)
9:00 AM Depart for **Disney's Hollywood Studios** via Disney transportation
4-Day Park Hopper Ticket Included

9:30 AM Arrive and enjoy your day at **Hollywood Studios!**
Salute the world of showbiz - from the Hollywood classics of yesteryear to the best in popular entertainment. That's entertainment!

Check out: Unlike anything seen before, **Rise of the Resistance** is a technical marvel feature multiple ride systems that include a trackless dark ride, a walk-through portion, motion simulator, immersive theater, holograms, animatronics and pyrotechnics that put you front and center of all the action.

Don't Miss: **Millennium Falcon: Smugglers Run:** Guests board the Millennium Falcon for a special mission given by smuggler Hondo Ohnaka who you know from the Star Wars animated series "Rebels." You then control of the ship in one of three roles: Pilot, Engineer or Gunner with real consequences on whether the mission is a success or if the ship turns to scrap metal once you're finished.

PM Enjoy lunch in the park

2:00 PM Stay at **Hollywood Studios** or **park hop to the park of your choice**

Head To: **Twilight Zone Tower of Terror:** Terror lurks in the crumbling walls of the once-glamorous Hollywood Tower Hotel. Explore the mysteries of what happened one fateful and stormy night, then plunge 13 stories into the thrilling recesses of The Twilight Zone.

PM **Dinner** in the park (**\$20 Disney dining card provided**)

Don't Miss: **Toy Story Land:**
Check out the fun when you play in the larger-than-life setting of Andy's backyard! Make sure you grab a seat on the **Alien Swirling Saucers** and don't forget to see how far Slinky Dog can stretch on the **Slinky Dog Dash!**

9:00 PM Return to **hotel** via Disney Transportation



SATURDAY, MARCH 16

***1 coach- 5 hr hold**

Lyons Township HS Dance participates in the Dance Disney Workshop

During this workshop, professionals from Disney Live Entertainment will teach choreography and staging techniques from one of the many shows performed at Disney Parks across the world. Through this process participants will learn choreography, as well as the performance elements that elevate their movement to a uniquely Disney level of storytelling. There will also be an invaluable opportunity to talk with industry veterans about the audition process, get career advice, and more
(*confirmed- workshop time and location TBD by Disney)

8:00 AM Enjoy **breakfast** at the hotel

9:00 AM Depart for **EPCOT** via Disney transportation

9:30 AM Arrive and enjoy your day at **EPCOT®**
Celebrate the fascinating cultures and numerous wonders of the world around you through dazzling shows, interactive experiences and amazing attractions. Marvel at the power of human imagination to set the spirits soaring.

Check out: Remy's Ratatouille Adventure
In this 4D ride experience, join Chef Remy on a daring culinary caper that will captivate all your senses as you zip, dash and scurry through the bustling kitchen, dining room and walls of Gusteau's famous Paris restaurant. C'est magnifique!

PM Lunch in the park (student cost)

2:00 PM Stay at **EPCOT** or **park hop to the park of your choice**

Head to: Guardians of the Galaxy: Cosmic Rewind
Take off on an intergalactic chase through space and time with the Guardians of the Galaxy. Join Rocket, Groot, Gamora and Star-Lord on an urgent mission where you'll rewind, rotate and head towards the action through an exciting space pursuit.

PM **Dinner** at the park (**\$20 Disney Dining card provided**)

PM View **"Harmonious"**
The heart of the Epcot transformation comes to life with Harmonious, one of the largest nighttime spectaculars ever created for Disney Parks. The show is a beautifully crafted medley of classic Disney music and visuals reinterpreted by a culturally diverse

9:00 PM Return to **hotel**



SUNDAY, MARCH 17

*1 coach- 5 hr hold

TODAY **Lyons Township HS Dance performs at Disney Springs**
(*confirmed- performance time TBD by Disney)

8:00 AM Enjoy **breakfast** at the hotel

9:00 AM Depart for **Magic Kingdom® Park** via Disney transportation
(4 day park hopper ticket included)

9:30 AM Arrive to Transportation and Ticket Center; take ferry to **Magic Kingdom® Park**
Follow your Disney dreams to a place where storybook fantasy comes to life. Seek out adventures, create magical memories with beloved characters and discover the fun where imagination reigns.

Check-out: **Big Thunder Mountain Railroad:** Ride this rollicking runaway train that rushes through the gold-mining, Old West town of Tumbleweed in Frontierland. Beware when the rails go clackety-clack because your car's about to run over treacherous terrain!

Space Mountain: Dare to be a rocket jockey and blast into the outer galaxy past shooting stars and other-worldly celestial satellites. Twist and turn in a tumult of fun as you launch into the inky blackness of the outer reaches of space. **Have a blast!**

PM Enjoy lunch in the park (student cost)

2:00 PM Stay at **Magic Kingdom** or **park hop to the park of your choice**

PM **Dinner** at the park (**\$20 Disney Dining card provided**)

9:00 PM Enjoy **Disney Enchantment nighttime fireworks show!**
Behold an all-new nighttime extravaganza that takes you on a journey beyond the ordinary to a land of magic. Be swept up in a world of wonder filled with friendship, love and fun as you watch this nighttime spectacular unfold. Inspiring everyone to believe in magic, Disney Enchantment features captivating Disney music, enhanced lighting, stunning fireworks and—for the first time—immersive projection effects that extend from Cinderella Castle down Main Street, U.S.A. at Magic Kingdom park.

9:30 PM Depart for **hotel** on Disney transportation



MONDAY, MARCH 18

**1 coach- airport transfer*

8:00 AM Enjoy **breakfast** at the hotel

9:00 AM Check out of hotel; drop luggage at bell services
AM Load Disney transportation; depart for **Animal Kingdom**

AM Arrive and enjoy your day at **Disney's Animal Kingdom® Theme Park**

Check out: **Pandora- The World of AVATAR**
Pandora at Disney's Animal Kingdom will open in summer 2017 and will bring a flight simulator based banshee attraction and a boat ride through the landscape of Pandora. Explore the floating mountains, the unique plant life of Pandora- some of which you will be able to touch and interact with, and the Na'vi culture.

PM Lunch at the park (student cost)

PM Take Disney transportation back to **All-Star Music Resort**

PM Grab luggage and load **motor coach**; depart for **Orlando International Airport**

5:00 PM Arrive at **Orlando International Airport**

Upon arrival Begin check-in process and head through security. *EVERYONE* needs to bring a picture ID along with their ticket. Passengers 18+ need a state ID. Keep them handy throughout check-in and security processing.

PM **Dinner** at the airport (**\$15 visa gift card provided**)

PM Passengers depart out of **Orlando** for **Chicago**
PM Arrive in **Chicago** (*pending final flight details*)

PM Approximate arrival – (group to provide transportation from airport to home)

WELCOME HOME!!!!



Orlando- Dance

Bob Rogers Travel

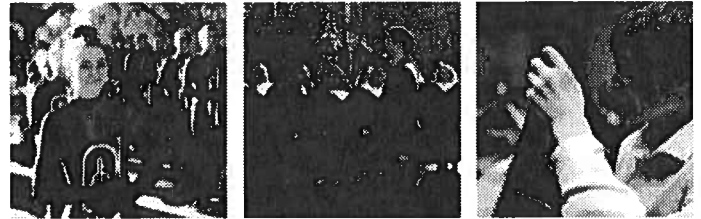
Touring from 3/23/2024 through 3/27/2024

TOUR PROPOSAL

Every Bob Rogers Travel tour comes with these essentials:

- Motor coach operators that adhere to the strict USDOT standards for safety
- Payment options tailored to fit your group's needs and schedule (including the option to have BRT automatically collect payments from travelers through our BRT Payments System)
- Professional liability insurance and a consumer protection plan as recommended by the Student & Youth Travel Association
- The same high level of service and attention to detail which the company was founded on in 1981

YOU WANT TO GIVE YOUR STUDENTS THE WORLD. WE HELP YOU TAKE THEM THERE.



Founded by a former music educator, Bob Rogers Travel has been making student travel simple since 1981. Our team's singular focus is to allow you to keep yours – because when you can focus on inspiring students while we handle your trip, we all do our best work. Our team is comprised of educators, musicians and travel professionals. Together, we've planned over 6,000 memorable student travel experiences.

Founded by
a music
educator in
1981

carried over
600,000
travelers in over
7,000
trips

450 years
of performing arts
experience and
400 years
of travel experience
combined

every trip is
custom
no two trips
are alike

Contact **Alyssa Hosking** at (800) 373-1423 or ahosking@bobrogerstravel.com

VALID THRU 10/22/2023 bobrogerstravel.com (800) 373-1423



Orlando- Dance

Bob Rogers Travel

Touring from 3/23/2024 through 3/27/2024

TOUR PROPOSAL

TOUR FEATURES

AIRFARE

check-in

- Round-Trip Airfare (subject to change until time of booking) Roundtrip Airfare Estimated at \$500 per person

MOTOR COACH

- 1 - 56 passenger motor coach(es)
- Gratuities for your motor coach driver(s)

HOTEL

- 4 Nights' accommodations at Disney's All Star Music Resort
- All Students will pay Quad Occupancy Price (Quad Occupancy must be maximized)

MEALS

- Group Dinner at Planet Hollywood
- Visa Gift Card(s) per Itinerary
- 4 - Breakfast Meal Certificates at Disney World
- 3 - \$20 Disney World Dining Cards

THEATER/ATTRACTION TICKETS

- Disney Imagination Campus Performing Arts Performance 4 Day Park Hopper® Ticket to the Walt Disney World® Resort

CLINIC

- Participation in a Dance Disney Workshop

PERFORMANCES

- Performance at the Walt Disney World Resort (pending acceptance and availability)

ADDITIONAL INCLUSIONS

- BRT Payments - Online Payment System
- 3 Complimentary Director Package(s) (based on double occupancy)
- BRT Drawstring bag for every participant
- BRT Video Souvenir & Tracking/Messaging App
- 1 Onsite Company Tour Director(s)
- Company representative for airport

Contact **Alyssa Hosking** at (800) 373-1423 or ahosking@bobrogerstravel.com



Orlando- Dance

Bob Rogers Travel

 Touring from **3/23/2024**
 through **3/27/2024**

TOUR PROPOSAL

TOUR PRICING

Occupancy	Paying Participants	
	30-34	40-44
Quad	\$2,185	\$2,019
Triple	\$2,323	\$2,159
Double	\$2,449	\$2,285
Single	\$2,977	\$2,815

Non-inclusions/Options

- Meals stated at student cost
- Rental costs for chairs, stands, instruments or keyboards for performances/clinics (BRT can assist in arranging the rental of these items)
- TripMate offers a specially priced Enhanced Trip Protection which includes a CFAR* (Cancel For Any Reason) feature for BRT travelers. *CFAR coverage covers 75% of the nonrefundable trip cost. Trip cancellation must be made with BRT 2 days or more prior to scheduled departure. Traveler must "opt in" to this plan within 14 days of initial deposit to be eligible for CFAR coverage. This benefit is not available for residents in New York.
- Dedicated Overnight Chaperones
- Baggage Fees for checked baggage, oversize/overweight luggage or instruments*

***AIRLINE BAGGAGE FEES:** Most airlines charge additional fees for checked baggage. **Checked baggage fees are NOT included in your estimated tour package costs (unless otherwise noted).** Fees vary by airline and can range from \$60 for the first checked bag (round trip) to over \$200 for an overweight or over sized item (round trip). BRT strongly recommends considering an equipment truck to reduce your costs. Please ask your BRT representative for more information.

Contact **Alyssa Hosking** at (500) 373-1423 or ahosking@bobrogerstravel.com

Associations



- Student Youth Travel Association (SYTA)
- National Tour Association (NTA)
- Official Sponsor of Music for All
- American Bus Association (ABA)
- American Choral Directors Association (ACDA)
- Members of 25 State Music Associations
- Official Sponsor of Make-A-Wish
- Producer of the Thanksgiving Parade of Bands

Accolades

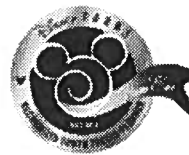
- Top Producer for Broadway.com (since 2010)
- Top Producer for the Chicago Symphony Orchestra (since 2013)
- A Disney Youth Programs PremEar Travel Planner
- Top Producer for Disney Performing Arts OnStage at Walt Disney World (since 2011)
- Top Producer for Festival Disney (since 2014)
- Universal Orlando Resort Preferred Youth Travel Planner



Walt Disney World® Resort
PARTNERS AWARD

Presented to Bob Rogers Travel

For exemplary leadership and achievement within the student travel industry providing quality experiences and demonstrating business integrity while embracing and promoting the Magic of Disney.



GROUPS
TEAM
"TODAY!" Award

Presented to an ABA member demonstrating that it has what it takes to make an impact in the group travel industry—today.

Disney
IMAGINATION CAMPUS

PERFORMING ARTS
TOP PRODUCER

Financial Protection and Insurance

When you travel with BRT your investment is protected

- Professional liability insurance
- Optional Trip Cancellation Insurance
- Consumer Protection Plan

Book With Confidence ...

With the BRT Trip Assurance Program

Student group travel typically is planned months or years in advance. It requires significant investments by educators, parents, students and BRT, in both time and money.

We want you to know that your financial investments are in good hands. With the BRT Trip Assurance Program, if your group must cancel its trip, we will go the extra mile to ensure that the highest refund possible goes back to you.

How Does the BRT Trip Assurance Program Work?

At BRT, we customize each trip to the needs of our educators and their students.

A single trip can require coordination with several partners, from transportation companies to hotels to performance venues, with each partner having policies covering cancellations and refunds. During trip planning, we will proactively communicate cancellation deadlines to the group leader.

Should your trip have to cancel for reasons beyond your control, we will work with each of these partners to get you the highest refund possible. As you get closer to your trip's departure, the non-refundable amounts paid by BRT to vendors will continue to increase. However, if do you need to cancel close to departure, BRT will always work with these vendors to get the highest refund possible.



Every newly booked trip is a part of the Trip Assurance Program.

Additional Insurance?

Help guarantee the best refund by including "**Cancel for Any Reason (CFAR)**" insurance on your trip. This coverage will refund **up to 75%**, and when coupled with our dedicated efforts typically results in a total combined refund of **80% - 95%**. Contact us to learn more or to add CFAR Insurance to your trip.



Our Promise:

If your group cancels its trip for reasons beyond its control, we will be your advocate to get you the highest refund possible.



Program Summary:

With very few exceptions, if and when the full group chooses to cancel:

- **91 days or more** from trip departure date: **100% refund** less any non-refundable vendor payments.
- **90 days or fewer** from trip departure date: refund less any non-refundable vendor payments and a 15% service charge.

To learn more about the **BRT Trip Assurance Program** visit:
bobrogerstravel.com/trip-assurance



Schedule of Insurance Benefits	Maximum Benefit Amount	Standard Plan F561S	Enhanced Plan F561E
Cancel For Any Reason Benefit*	75% of Non-Refundable Trip Cost	✓	✓
Trip Cancellation** Single Supplement	up to 100% of the non-refundable insured Trip Cost included	✓	✓
Trip Interruption** Single Supplement	up to 100% of the non-refundable insured Trip Cost included	✓	✓
Additional Trip Interruption Travel Companion Hospitalization	Included under Trip Interruption benefit Maximum up to \$150 Per Day, Limited to 5 Days	✓	✓
Missed Connection	\$500	✓	✓
Trip Delay	up to \$150 Per Day, to a Maximum of \$750	✓	✓
Accident & Sickness Medical Expense Dental Expense Sublimit	\$25,000 \$750	✓	✓
Medical Evacuation & Repatriation of Remains	\$100,000	✓	✓
Additional Medical Evacuation: Transportation Of Children/Child Bedside Visit Transportation to Join You	included included included	✓	✓
Political or Security Evacuation & Natural Disaster Evacuation	\$25,000	✓	✓
Baggage and Personal Effects Passport, Visa or Other Travel Documents Replacement Credit Card Charges and Interest Per Article Limit Items Subject to Special Limitations	\$1,500 \$100 \$50 up to \$300 \$600 Maximum Combined	✓ ✓ ✓ ✓ ✓	✓ ✓ ✓ ✓ ✓
Baggage Delay	\$300 Up to \$50 to expedite the Return	✓ ✓	✓ ✓

*Not available to NY Residents. Additional terms apply.

**Benefits are only payable if trip is cancelled/interrupted due to a covered peril.

Plan	Rate
Standard (F561S)	4.55% of Trip Cost
Enhanced (F561E)	7.60% of Trip Cost

Contains Insurance and Non-Insurance Assistance Services.

CANCEL FOR ANY REASON BENEFIT* - If You cancel Your Trip for any reason not otherwise covered by this Plan, benefits will be paid for 75% of the unused, forfeited, prepaid non-refundable Payments or Deposits You paid for Your Trip provided: a) Your payment for this Plan is received within 14 days of the date Your initial Payment or Deposit for Your Trip is received; and b) You cancel Your Trip no later than 2 days prior to the Scheduled Departure Date of Your Trip. This Cancel for Any Reason Benefit does not cover the failure of the Retail Travel Supplier to provide the bargained-for Travel Arrangements due to cessation of operations for any reason. These benefit(s) will not duplicate any other benefits payable under the plan or any coverage(s) attached to the plan.

TRIP CANCELLATION - Protects the unused, forfeited, prepaid non-refundable Payments or Deposits for the Travel Arrangements You purchased for Your Trip in the event You have to cancel due to a covered reason.

TRIP INTERRUPTION - Provides You with a reimbursement for the unused, forfeited, prepaid non-refundable Payments or Deposits for land or water Travel Arrangements for Your Trip, plus the Additional Transportation Cost paid, if Your Trip is interrupted for a covered reason.
MISSING CONNECTION - Provides You with a reimbursement for the unused, forfeited, prepaid non-refundable Payments or Deposits paid to the Travel Supplier for the land or water Travel Arrangements You purchased for Your Trip, plus the additional transportation cost to join Your trip, if You miss Your Trip departure because Your arrival at the Trip destination is delayed for 3 consecutive hours or more for a covered reason.

TRIP DELAY - Assists with Reasonable Expenses incurred when You are delayed 8 consecutive hours or more while en route to or from or during the course of Your Trip for a covered reason.

ACCIDENT & SICKNESS MEDICAL EXPENSE - Provides Medical Expense benefits for a covered Sickness or covered Injury incurred while on Your Trip.

MEDICAL EVACUATION & REPATRIATION OF REMAINS - Among other things, this reimburses transportation expenses incurred to transport you to the nearest medical facility where treatment is available if you incur a sickness or injury that is acute, severe or life threatening during Your Trip.

POLITICAL OR SECURITY EVACUATION & NATURAL DISASTER EVACUATION - Can cover reasonable Political or Security Evacuation or reasonable Natural Disaster Evacuation expenses and Related Costs incurred for Your transportation, if You must interrupt Your Trip for a covered Political or Security Event or Natural Disaster Event and while traveling outside Your Home Country.

BAGGAGE & PERSONAL EFFECTS - Provides reimbursement when your Baggage or personal belongings are damaged, lost or stolen during Your Trip.

BAGGAGE DELAY - Provides reimbursement for the purchase of reasonable additional clothing and personal articles purchased by You if Your Baggage is delayed or misdirected by a Common Carrier for at least 12 consecutive hours or more.

Waiver of the Pre-Existing Medical Condition Exclusion: exclusion for Pre-Existing Condition will be waived provided: (a) Your payment for this Plan is received within 14 days of the date Your initial Payment or Deposit for Your Trip is received; and (b) You are medically able and not disabled from travel at the time Your plan cost is paid based on assessment of a Physician.

*See back for exclusions & limitations.

Exclusions and Limitations

Unless otherwise shown below, these exclusions apply to You, Your Traveling Companion, Family Member scheduled and booked to travel with You. The following exclusion(s) apply(y) (ies) to the Trip Cancellation and Trip Interruption and Medical Expense. We will not pay for any loss or expense caused due to, arising or resulting from: **1.** a Pre-Existing Medical Condition, as defined in the plan. Death resulting from a Pre-Existing Medical Condition will not be excluded. Death must occur prior to the termination date of the benefit under which the claim is being made. The following exclusions apply to the Medical and Dental Expense benefits. We will not pay for any loss or expense caused due to, arising or resulting from: **1.** routine physical examinations or routine dental care; **2.** traveling for the purpose or intent of securing medical treatment or advice; **3.** any Trip taken against the advice of a Physician and any losses occurred during such Trip; **4.** Elective Treatment and Procedures; **5.** care or treatment which is not Medically Necessary, except for related reconstructive surgery resulting from trauma, infection or disease that first manifests or occurred during Your Trip; **6.** any medical service provided by You, a Family Member, or Traveling Companion; **7.** any treatment or medication which, at the time of Your Scheduled Departure Date, is required to be continued during Your Trip; **8.** Alcohol or substance abuse or treatment for the same including admittance to a rehab facility; **9.** Normal pregnancy (except Complications of Pregnancy) or childbirth, except as specifically covered under Trip Cancellation or Trip Interruption or elective abortion; **10.** a Mental, Nervous or Psychological Condition or Disorder unless Hospitalized or Partially Hospitalized while the plan is in effect. Hospitalized or Partially Hospitalized requirement does not apply to dementia when death results; **11.** any loss that results from an illness, disease or other condition, event or circumstance that occurs at a time when the plan is not in effect for You; **12.** Your participation in Adventure or Extreme Activities, riding or driving in races, or participation in speed or endurance competition or events, except as a spectator; **13.** diving if You are not certified to dive and a dive master is not present during the dive; **14.** Your participation in an organized athletic or sporting competition, contest, or stunt under contract in exchange for an agreed-upon salary or compensation. This does not include athletes participating in exchange for a scholarship or tuition.

In addition to any applicable benefit-specific exclusion, the following general exclusions apply to all losses and benefits. We will not pay for any loss or expense caused due to, arising or resulting from: 1. suicide, attempted suicide or any intentionally self-inflicted injury of You, a Traveling Companion, Family Member or Business Partner booked and scheduled to travel with You, while sane or insane; **2.** being under the influence of drugs, marijuana or narcotics, unless administered upon the advice of a Physician as prescribed; **3.** activities, losses, or claims involving or resulting from possession, production, processing, sale, or use of marijuana, illegal drugs, alcohol or substances are excluded from coverage; **4.** war or act of war, including invasion, acts of foreign enemies, hostilities between nations (whether declared or undeclared), or civil war, except as the plan specifically provides otherwise; **5.** the commission of or attempt to commit a felony or being engaged in an illegal occupation by You, a Traveling Companion, Family Member, or Business Partner. The sole exception to this exclusion is for situations where a Family Member commits, or attempts to commit, an act of violence against another Family Member. In such cases, the Family Member who is the victim, or the intended victim, of the act of violence is still eligible to have his or her loss or losses covered under the plan; **6.** piloting or learning to pilot or acting as a member of the crew of any aircraft; **7.** a loss or damage caused by detention, confiscation or destruction by customs; **8.** failure of any tour operator, Common Carrier, or other travel entity, person or agency to provide the bargained-for Travel Arrangements for reasons other than Bankruptcy or Default. Important: there is no coverage for losses due to, arising or resulting from the Bankruptcy or Default of Your Travel Supplier or any entity that sold, solicited, negotiated, offered or disseminated this plan to You or Your Traveling Companion.

Additional Limitations and Exclusions Specific to Baggage and Personal Effects.

There are also specific limitations for Political or Security Evacuation and Natural Disaster Evacuation.

Excess Insurance Limitation: Insurance provided by this plan shall be in excess of all other valid and collectible insurance or indemnity or as required by state law. If at the time of the occurrence of any loss there is other valid and collectible insurance or indemnity in place, We shall be liable only for the excess of the amount of loss, over the amount of such other insurance or indemnity, and applicable deductible. Recovery of losses from other parties does not result in a refund of plan cost paid.

Additional Terms and Conditions apply. Please refer to your plan document for complete description of coverage.

Information You Need To Know:

This advertisement contains highlights of the plans developed by Trip Mate, Inc., which include travel insurance coverages underwritten by United States Fire Insurance Company, Principal Office located in Morristown, New Jersey, under form series T7000 et al, T210 et al and TP-401 et al and non-insurance Travel Assistance Services provided by Generali Global Assistance and FootprintID®. The terms of insurance coverages in the plans may vary by jurisdiction and not all insurance coverages are available in all jurisdictions. **Insurance coverages in these plans are subject to terms, limitations and exclusions including an exclusion for pre-existing medical conditions.** In most states, your travel retailer is not a licensed insurance producer/agent and is not qualified or authorized to answer technical questions about the terms, benefits, exclusions and conditions of the insurance offered or to evaluate the adequacy of your existing insurance coverage. Your travel retailer may be compensated for the purchase of a plan and may provide general information about the plans offered, including a description of the coverage and price. The purchase of travel insurance is not required in order to purchase any other product or service from your travel retailer. CA DOI toll free number is 800-927-4357. The cost of your plan is for the entire plan, which consists of both insurance and non-insurance components. Individuals looking to obtain additional information regarding the features and pricing of each travel plan component, please contact Trip Mate, Inc. (dba Trip Mate Insurance in CA and UT; CA license #0805270); P.O. Box 527, Hazelwood, MO 63042; 1-844-777-6856; assistancelife@tripmate.com. While Trip Mate, Inc. markets the travel insurance in these plans on behalf of USF, non-insurance components of the plans were added to the plans by Trip Mate, Inc., and Trip Mate, Inc. does not receive compensation from USF for providing the non-insurance components of the plans.

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	\$ 1,625.00	\$ 5,775.00				\$ 7,400.00
Cost to School Group and/or Participants/Family						
Level Requested	Registration	Lodging	Transportation	Meals (\$25/day)	Other costs	Total
Level II			\$ 5,250.00	\$ 1,300.00		\$ 6,550.00
Level III						\$ 0.00

Total Cost of Level II trip	\$ 13,950.00
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Individual Cost per Traveler						
Traveler	Registration	Lodging	Transportation	Meals (\$25/day)	Other costs	Total
Student	\$ 125.00	\$ 300.00	\$ 350.00	\$ 100.00		\$ 875.00
Chaperone	\$ 125.00	\$ 825.00	\$ 350.00	\$ 100.00		\$ 1,400.00
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			\$ 7,400.00			
Additional School Board funding request						
Total cost to LTHS					\$ 7,400.00	
Student Activity Account funding			\$ 3,950.00			
Participant funding			\$ 2,600.00			
Club Fundraising/Participant funding					\$ 6,550.00	
TOTAL COST OF OVERNIGHT TRAVEL						\$ 13,950.00

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? _____

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 improvements 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 available <https://spring.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 14, 2023).

Liam Bruederle (512719)
Nicholas Edwards (513146)
Brenik Griffin (513151)
Erin Higney (512592)
Will Madigan (512136)
Sydney Matysik (511395)
Josie Menna (511673)
Nisha McGahey (513295)
Emily Pelling (512640)
Allie Silic (512963)
Ben Taylor (512978)
Kate Topazian (512983)
Brooke Walsh (513001)

Edward M. Piotroski

Nov. 14, 2023

Director of Human Resources

Lyons Township High School

100 S. Brainard Ave.

La Grange, IL 60525

Dear Mr. Piotroski:

Lyons Township High School offers a Latin Program. Like many Universities and Institutions, the school has a Latin Motto: *Vita Plena*, as emblematic of its spirit: The quest for the fulfilling life. These two simple Latin words welcome the students to school every day.

There is an old Latin aphorism: "*Quidquid Latine dictum sit, altum videtur*" (Anything said in Latin, sounds profound). "AMERICA" is the most beautiful Latin-Italian word in America. The United States has a Latin motto: "*E Pluribus Unum*" (One out of Many People-Countries). The city of Chicago also has a Latin motto: "*Urbs in horto*" (A city in a garden).

Therefore, I would like to donate \$1000.00 to the Latin Club at Lyons Township High School, for the benefit of the Latin Program at the school.

Cordially,

Raffaele Di Enzo

[Redacted]		2-2566/710	4758
DATE		5-28-2023	
PAY TO THE ORDER OF	Lyons Township High School	\$1000	00
	One thousand and ⁰⁰ / ₁₀₀	DOLLARS	
MEMO		Latin Program	
[Redacted]		[Redacted]	



MEMORANDUM

TO: Brian Waterman, Superintendent
Board of Education

FROM: Jen Tyrrell

DATE: December 12, 2023

RE: Monetary/Gift Card Donations

Please accept this memorandum in recognition of receipt of donations from members of our community in support of the LT Care Space. The monetary donations were deposited within the Care Space account. The funds are being used to purchase supplies for the Care Space as well as to purchase gift cards that are provided to students to purchase essentials. The donated gift cards are provided to students/families in order to purchase essentials. The donors will be sent an acknowledgement of our sincere appreciation for this donation.

Anonymous	\$1,900 (\$1,690.00 gift card & \$210.00 monetary donation)
Sharon Davis Altiok	\$100.00
Bridget Deleshe	\$50.00
Jennifer Djurasovic	\$50.00
Jennifer Dunleavy	\$25.00
Stacey Frank	\$100.00
Kristen Gale	\$25.00
Jennifer Geiger-Tovar	\$75.00
Elaine Gilman	\$100.00
Susan Grier	\$15.00
Shelley Hebert	\$25.00
Alison Kelly	\$100.00
Jennifer Kovacs	\$50.00
Meredith Lannert	\$100.00
Kathryn Lee	\$50.00
Angela McDonald	\$25.00
Meghan Muscato	\$100.00
Patrick O'Brien	\$100.00
Robin Polich	\$50.00
Jill Robinson	\$50.00
Nancy Sidman	\$20.00
Sarah Sullivan	\$50.00
Katherine Slauson-Ross	\$10.00
Casselyn Tertell	\$200.00
Victoria Van Alphen	\$20.00
Diana Villanueva	\$200.00
Katharine Waight	\$50.00