REGULAR MEETING OF THE BOARD OF EDUCATION
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
Room 103-104
100 South Brainard Avenue
La Grange, Illinois 60525
Tuesday, January 21, 2025 - 7:00 PM

A G E N D A

PLEASE NOTE CLOSED SESSION WILL BEGIN AT 6:30 PM AND OPEN SESSION WILL BEGIN AT 7:00 PM

2. Consideration of Approval of the Board of Education approval of the Illinois State Board of Education Discipline Improvement Plan 235
3. Consideration of the Resolution to Support Illinois Vision 2030 Education Improvement Policy 246

B. Information
1. Review of Bids Received Related to Summer 2025 Facilities Projects 276

X. **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 December 2024 282
2. Lyons Township High School - The financial statement for month ending December 31, 2024 283
3. La Grange Area Department for Special Education (LADSE) - Approval is requested for payment of bills within various funds and the financial statement for the month ending December 31, 2024 286

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

C. Minutes
1. Regular Action Meeting - December 16, 2024
2. Committee of the Whole - January 7, 2025

D. Disposal of Surplus Equipment 322

E. Overnight Student Travel
1. ILMEA All State Convention, Peoria, IL, 1/30-2/1/2025 (M. Dahl) 323
2. Congressional Debate, Harvard National Speech & Debate Tournament, 2/14-2/18/2025 (T. Swiontek) 329

XI. **PUBLIC PARTICIPATION**

XII. **ADJOURNMENT**

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

To: Board of Education

From: Brian Waterman

Date: January 21, 2025

Re: Agenda Approval/Order of Business

Suggested Motion

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

LYONS TOWNSHIP HIGH SCHOOL

January 2, 2025

TO: Dr. Brian Waterman

FROM: Jen Tyrrell

RE: December Graduates

Below is a list of names of our December graduates. Please present to the Board of Education at the next regularly scheduled meeting.

Blake, Kylie Lauren
Bucko, Robert Pawel
Cobb, Malia J
Fuller, Rachel Deborah
Krause, Augustas Carter
Krzyzowski, Madison Teresa
Kubick, Alisabeth Rose
Martens, Jack Edward
Martinez, Ava
Proctor, Adeline Rose
Orr-Depner, Skyler Alexis
Ridyard, Katelyn Marie
Velic, Leila
Vesel, Gabrielle
Webster, George Matthew
Young, Christian Robert
Zendejas, Andrew Jacob

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: January 21, 2025
RE: PRESS 117 and 116 Updates

The District maintains its policies through the PRESS service provided by the Illinois Association of School Boards (IASB). On January 7, the Board conducted a 1st Reading of recent PRESS issue 117 updates and two selected PRESS 116 policies, as well. The information included within this packet contains the updated policy recommendations as discussed at the January 7 meeting. At the January 21 Regular Action Meeting, it is our recommendation that the Board approve these policy updates, as presented.

PRESS 117
Section 1: Draft Updates. The following policy revisions are draft updates and can include changes of an administrative nature, such as updates to legal references, footnotes, terminology, or responses to recent legislation, or other language update suggestions.

Policy 2:105 Ethics and Gift Ban
Policy 2:120 Board Member Development
Policy 4:30 Revenue and Investments
Policy 4:60 Purchases and Contracts
Policy 4:150 Facility Management and Building Programs
Policy 4:170 Safety
Policy 5:10 Equal Employment Opportunity and Minority Recruitment
Policy 5:20 Workplace Harassment Prohibited
Policy 5:90 Abused and Neglected Child Reporting
Policy 5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest
Policy 5:230 Maintaining Student Discipline
Policy 6:60 Curriculum Content
Policy 6:135 Accelerated Placement Program
Policy 6:270 Guidance and Counseling Program
Policy 7:10 Equal Educational Opportunities
Policy 7:100 Health, Eye and Dental Examinations; Immunizations; and Exclusion of Students
Policy 7:160 Student Appearance
Policy 7:180 Prevention of and Response to Bullying, Intimidation and Harassment
Policy 7:200 Suspension Procedures
Policy 8:10 Connection with the community

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

Please note that Policy 5:125 is not included in the PRESS 117 list for review. This policy was updated by our Board of Education in August, 2024. Following a legal review, there are no additional recommended changes from the Board's most recent update in August.

PRESS 116

Section 1: Draft Updates. The following policy revisions are draft updates and can include changes of an administrative nature, such as updates to legal references, footnotes, terminology, or responses to recent legislation, or other language update suggestions.

Policy 2:260 Uniform Grievance Procedure
Policy 5:100 Staff Development Program

PRESS UPDATES JANUARY 2025

PRESS 117

Document Status: Draft Update

SECTION 2 -BOARD OF EDUCATION

2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by District employees and Board of Education members:

1. No employee shall intentionally perform any "political activity" during any "compensated time," as those terms are defined herein.
2. No Board member or employee shall intentionally use any District property or resources in connection with any political activity.PRESSPlus1
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member's or employee's duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of his or her official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

Limitations on Receiving Gifts

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee shall intentionally solicit or accept any "gift" from any "prohibited source," as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.

5. Travel expenses for a meeting to discuss District [PRESSPlus2] business.
6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.
7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.
8. Food or refreshments not exceeding $75 per person in value on a single calendar day; provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. "Catered" means food or refreshments that are purchased ready to consume which are delivered by any means.
9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities (or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.
10. Intra-governmental and inter-governmental gifts. "Intra-governmental gift" means any gift given to a Board member or employee from another Board member or employee, and "inter-governmental gift" means any gift given to a Board member or employee from an officer or employee of another governmental entity.
11. Bequests, inheritances, and other transfers at death.
12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than $100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under 26 U.S.C. §501(c)(3).

Enforcement

The Board President and Superintendent shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws. The Board may, as necessary or prudent, appoint an Ethics Advisor for this task.

Written complaints alleging a violation of this policy shall be filed with the Superintendent or Board President. If attempts to correct any misunderstanding or problem do not resolve the matter, the Superintendent or Board President shall, after consulting with the Board attorney, either place the alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, 5 ILCS 430/1-5.

"*Political activity*" means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.

13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.
15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, "compensated time" includes any period of time when the employee is on premises under the control of the District and any other time when the employee is executing his or her official duties, regardless of location.

"*Prohibited source*" means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member or another employee directing that employee;
2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or
6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

"*Gift*" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

<u>Complaints of Sexual Harassment Made Against Board Members by Elected Officials</u>

Pursuant to the State Officials and Employees Ethics Act (5 ILCS 430/70-5), members of the Board and other elected officials are encouraged to promptly report claims of sexual harassment by a Board member. Every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available. If the official feels comfortable doing so, he or she should directly inform the individual that the individual’s conduct or communication is offensive and must stop. No aggrieved person is required to confront a person engaging in harassing behavior, however, and no negative inference shall be drawn by the failure to do so.

Board members and elected officials should report claims of sexual harassment against a member of the Board to the Board President or Superintendent. If the report is made to the Superintendent, the Superintendent shall promptly notify the President, or if the President is the subject of the complaint, the Vice President. Reports of sexual harassment will be confidential to the greatest extent practicable.

When a complaint of sexual harassment is made against a member of the Board by another Board member or other elected official, the Board President shall appoint a qualified outside investigator who is not a District employee or Board member to conduct an independent review of the allegations or shall designate the Superintendent to make such appointment. If the allegations concern the President, or the President is a witness or otherwise conflicted, the Vice President shall make the appointment. If the allegations concern both the President and Vice President, and/or they are witnesses or otherwise conflicted, the Board Secretary shall make the appointment. The investigator shall prepare a written report and submit it to the Board. With regard to any review, deliberations, or determination by the Board of the outside investigator's report and the related complaint, the Board shall consider requiring the recusal of any board members who are parties or witnesses to the complaint.

If a Board member has engaged in sexual harassment, the matter will be addressed in accordance with the authority of the Board.

LEGAL REF.:

105 ILCS 5/22-93.

5 ILCS 430/, State Officials and Employees Ethics Act.

10 ILCS 5/9-25.1, Election Interference Prohibition Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 2:110 (Qualifications, Term, and Duties of Board Officers), 2:260 (Uniform Grievance Procedure), 4:60 (Purchases and Contracts), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest)

PRESSPlus Comments

PRESSPlus 1. The term *use* in Item #2 is based on the Ill. Attorney General's model ordinance; it is arguably broader than the State Officials and Employees Ethics Act (SOEEA), which prohibits board members and district employees from intentionally *misappropriating* district property in connection with prohibited political activities. 5 ILCS 430/5-15(a)-(b). Some attorneys advise that a board member's mere presence on district property while engaging in a political activity on their own time (such as circulating an election petition at a school athletic event) is not a misappropriation of district property, and therefore does not violate the SOEEA. Consider that the term *use* may be easier to practically apply as a standard. Consult the board attorney for guidance on this issue. If the board wants Item #2 to match the SOEEA standard, substitute "misappropriate" in place of "use," and select the Save Status "Adopted with Additional District Edits." **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement. **Issue 117, October 2024**

Document Status: Draft Update

SECTION 2 -BOARD OF EDUCATION

2:120 Board Member Development

The Board of Education desires that its individual members learn, understand, and practice effective governance principles. The Board is responsible for Board member orientation and development. Board members have an equal opportunity to attend State and national meetings designed to familiarize members with public school issues, governance, and legislation.

The Board President and/or Superintendent shall provide all Board members with information regarding pertinent education materials, publications, and notices of training or development.

Mandatory Board Member Training

Each Board member is responsible for his or her own compliance with the mandatory training laws that are described below:

1. Each Board member must complete at least 4 hours of professional development and leadership training in: (1) education and labor law;(2) financial oversight and accountability; (3) fiduciary responsibilities; (4) trauma-informed practices for students and staff; and (5) improving student outcomes,[PRESSPlus1] within the first year of his or her first term.
2. Each Board member must complete training on the Open Meetings Act (OMA) no later than 90 days after taking the oath of office for the first time. After completing the training, each Board member must file a copy of the certificate of completion with the Board. Training on OMA is only required once.
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. This dismissal process is available after the District's PERA implementation date.

The Superintendent or designee shall maintain on the District website a log identifying the complete training and development activities of each Board member, including both mandatory and non-mandatory training.

Professional Development; Adverse Consequences of School Exclusion; Student Behavior[PRESSPlus2]

The Board President or Superintendent, or their designees, shall make reasonable efforts to provide ongoing professional development to Board members about the requirements of 105 ILCS 5/10-22.6 and 105 ILCS 5/10-20.14,[PRESSPlus3] adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments,[PRESSPlus4] appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.

Board Self-Evaluation

The Board will conduct periodic self-evaluations with the goal of continuous improvement.

New Board Member Orientation

The orientation process for newly elected or appointed Board members includes:

1. The Board President or Superintendent, or their designees, shall give each new Board member a copy of or online access to the Board Policy Manual, the Board's regular meeting minutes for the past year, and other helpful information including material describing the District and explaining the Board's roles and responsibilities.
2. The Board President or designee shall schedule one or more special Board meetings, or schedule time during regular meetings, for Board members to become acquainted and to review Board processes and procedures.
3. The Board President may request a veteran Board member to mentor a new member.
4. All new members are encouraged to attend workshops for new members conducted by the Illinois Association of School Boards.

Candidates

The Superintendent or designee shall invite all current candidates for the office of Board member to attend: (1) Board meetings, except that this invitation shall not extend to any closed meetings, and (2) pre-election workshops for candidates.

LEGAL REF.:

5 ILCS 120/1.05 and 120/2, Open Meetings Act.

105 ILCS 5/10-16a and 5/24-16.5.

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:125 (Board Member Expenses), 2:200 (Types of Board of Education Meetings)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-16a, amended by P.A. 103-771, eff. 6-1-25. Training on improving student outcomes "must include information that is relevant to and within the scope of the duties of a school board member." **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896. While a district must make reasonable efforts to provide professional development to board members in these areas, the inclusion of this subhead is optional. Information about professional development opportunities is available through IASB’s website at: www.iasb.com/conference-training-and-events/training/. **Issue 117, October 2024**

PRESSPlus 3. 105 ILCS 5/10-22.6, amended by P.A.s 102-466, eff. 7-1-25, 102-539, and 103-896, addresses the suspension or expulsion of students and school searches. See sample policies 7:190, *Student Behavior*, 7:200, *Suspension Procedures*, 7:210, *Expulsion Procedures*, and 7:220, *Bus Conduct*, available at PRESS Online by logging in at www.iasb.com. 105 ILCS 5/10-20.14, amended by P.A. 103-896, addresses parent-teacher advisory committees and their functions. See sample policy 2:150, *Committees*. **Issue 117, October 2024**

PRESSPlus 4. See 105 ILCS 5/3-11(b), amended by P.A. 103-413, for the definition of *trauma-responsive learning environments*. **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:30 Revenue and Investments

Revenue

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

Investments

The Director of Business Services/District Treasurer shall serve as the District's Chief Investment Officer. The Director of Business Services/District Treasurer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Director of Business Services/District Treasurer and Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

Investment Objectives

The objectives for the School District's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Authorized Investments

The Director of Business Services/District Treasurer may invest District funds in any investment as authorized in 30 ILCS 235/2, and Acts amendatory thereto.[PRESSPlus1]

Except as provided herein, investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

The Director of Business Services/District Treasurer and Superintendent shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and (5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, 30 ILCS 238/.

Selection of Depositories, Investment Managers, Dealers, and Brokers

The Director of Business Services/District Treasurer shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last 2 sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency. Each institution designated as a depository shall, while acting as such depository, furnish the District with a copy of all statements of resources and liabilities or all reports of examination that it is required to furnish to the appropriate State or federal agency.

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, demand deposit account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The District shall[PRESSPlus2] consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977 (CRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the CRA;
2. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
3. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
4. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
5. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

The District may not deposit public funds in a financial institution subject to the CRA unless the institution has a current rating of satisfactory or outstanding under the CRA.[PRESSPlus3] When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding under the CRA.[PRESSPlus4]

Activity Funds

The Director of Business Services/District Treasurer is authorized to invest the District's activity funds.

Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, 30 ILCS 235/. The Superintendent or designee shall keep the Board informed of collateral agreements.

Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board Statement No. 3 Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

Controls and Report

The Director of Business Services/District Treasurer shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Director of Business Services/District Treasurer shall provide a quarterly investment report to the Board. The report will: (1) assess whether the investment portfolio is meeting the District's investment objectives, (2) identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the District, and (4) include any other relevant information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type.

The Board will determine, after receiving the Superintendent's recommendation, which fund is in most need of interest income and the Superintendent shall execute a transfer. This provision does not apply when the use of interest earned on a particular fund is restricted.

Ethics and Conflicts of Interest

The Board and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.:

30 ILCS 235/, Public Funds Investment Act.

30 ILCS 238/, Ill. Sustainable Investing Act.

105 ILCS 5/8-7, 5/10-22.44, 5/17-1, and 5/17-11.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

PRESSPlus Comments

PRESSPlus 1. 30 ILCS 235/2(k), added by P.A. 103-880, eff. 1-1-25, permits a board to adopt a resolution to allow for investment of public funds in other instruments not specifically listed in the Public Funds Investment Act provided those investments comply with: (1) any other law that authorizes a board to invest funds, and (2) the investment policy adopted by the Board. There is uncertainty regarding the potential breadth and scope of this provision and procedural requirements for implementation. The board attorney and district financial advisor(s) should be consulted before adding instruments to the list of authorized investments in this policy and the board's investment portfolio in accordance with 30 ILCS 235/2(k).

Any additional investments authorized by the Board under 30 ILCS 235/2(k) should be added to the end of this sentence as follows: The Chief Investment Officer may invest any District funds in any investment as authorized in 30 ILCS 235/2, and Acts amendatory thereto, as well as [insert investment(s)], in accordance with the requirements of 30 ILCS 235/2(k).

If adding additional investments, select the Save Status "Adopted with Additional District Edits." **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 30 ILCS 235/8(a). **Issue 117, October 2024**

PRESSPlus 3. Updated in response to 30 ILCS 235/8(a-5). **Issue 117, October 2024**

PRESSPlus 4. Optional. 30 ILCS 235/8(a-10). **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:60 Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable Board of Education policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with applicable federal and State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of $35,000 must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted. Contracts for repair, maintenance, remodeling, renovation, or construction, or a single project involving an expenditure not to exceed $50,000 and not involving a change or increase in the size, type or extent of an existing facility.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 *et seq*.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of $1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21(b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary

remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.

6. Any contract to purchase food with a bidder or offeror must comply with 105 ILCS 5/10-20.21(b-10).
7. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:

a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/10-21.9(c) and 5/21B-80(c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in 5/21B-80(b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
b. In accordance with 105 ILCS 5/22-94: (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in 105 ILCS 5/22-94(j)(3), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by 105 ILCS 5/22-94(g).
c. In accordance with 105 ILCS 5/24-5: (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.

9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
10. Design-build contracts must comply with 105 ILCS 5/15A-1 *et seq*.
11. Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.86.[PRESSPlus1]
12. Purchases made with federal or State awards must comply with 2 C.F.R. Part 200 and 30 ILCS 708/, as applicable, and any terms of the award.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.:

2 C.F.R. Part 200.

105 ILCS 5/10-20.19c, 5/10-20.21, 5/10-20.86, 5/10-21.9, 5/10-22.34c, 5/15A-1 *et seq*., 5/19b-1 *et seq*., 5/22-94, and 5/24-5.

30 ILCS 708/, Grant Accountability and Transparency Act.

410 ILCS 170/, Coal Tar Sealant Disclosure Act.

820 ILCS 130/, Prevailing Wage Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.86, renumbered by P.A. 103-605. **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:150 Facility Management and Building Programs

The Superintendent shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable Board of Education policies. The Superintendent or designee shall facilitate: (1) inspections of schools by the appropriate Intermediate Service Center Executive Director[PRESSPlus1] and State Fire Marshal or designee, (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district, and (3) compliance with the 10-year safety survey process required by the School Code.

Standards for Managing Buildings and Grounds

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

Standards for Green Cleaning

The Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

Standards for Facility Construction and Building Programs

As appropriate, the Board will authorize a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board will confer with members of the staff and community, the Ill. State Board of Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.

5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State and federal law.
7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

Naming Buildings and Facilities

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. The naming of school facilities is the responsibility of the Board. All proposals for naming facilities or parts of facilities shall be forwarded to the Facilities Committee of the Board which will initially consider and study any proposal and then make its recommendation in writing to the entire Board after receiving input from staff, student, and the community, as it deems appropriate. There should be broad based support within the Lyons Township community for any recommendation relating to the naming of school facilities or parts of facilities.

Facilities or parts of facilities may be named after persons who have made a lasting and significant contribution to education or the community, geographic locations with the community or major financial contributions to the School District.

The Board will not be influenced in its decision by personal prejudice of favoritism, political pressure, or temporary popularity in choosing a facility name. The final responsibility for officially naming the facilities rests with the Board.

LEGAL REF.:

42 U.S.C. §12101 *et seq*., Americans with Disabilities Act; 28 C.F.R. Parts 35 and 36.

20 ILCS 3130/, Green Buildings Act.

105 ILCS 5/2-3.12, 5/10-20.49, 5/10-22.36, 5/10-20.63 and 5/17-2.11.

105 ILCS 140/, Green Cleaning Schools Act.

105 ILCS 230/, School Construction Law.

410 ILCS 25/, Environmental Barriers Act.

410 ILCS 35/25, Equitable Restrooms Act.

820 ILCS 130/, Prevailing Wage Act.

23 Ill.Admin.Code Part 151, School Construction Program; Part 180, Health/Life Safety Code for Public Schools; and Part 2800, Green Cleaning for Elementary and Secondary Schools.

71 Ill.Admin.Code Part 400, Ill. Accessibility Code.

CROSS REF.: 2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

PRESSPlus Comments

PRESSPlus 1. Updated for clarity. **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:170 Safety

Safety and Security

All District operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on District property or at a District event. The Superintendent or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations and crisis response plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act (105 ILCS 128/):

1. Three school evacuation drills to address and prepare students and school personnel for fire incidents. One of these three drills shall require the participation of the local fire department or district.
2. One bus evacuation drill.
3. One severe weather and shelter-in-place drill to address and prepare students and school personnel for possible tornado incidents.
4. One law enforcement lockdown drill to address a school shooting incident and to evaluate the preparedness of school personnel and students. This drill shall occur no later than 90 days after the first day of school of each year, and shall require the participation of all school personnel and students present at school at the time of the drill, except for those exempted by administrators, school support personnel, or a parent/guardian.

Annual Review

The Board or its designee will annually review each school building's emergency operations and crisis response plan(s), protocols, and procedures, as well as each building's compliance with the school safety drill plan. This annual review shall be in accordance with the School Safety Drill Act (105 ILCS 128/) and the Joint Rules of the Office of the State Fire Marshal and the Ill. State Board of Education (ISBE)

Automated External Defibrillator (AED)

At least one automated external defibrillator (AED) shall be present in each District attendance center during the school day and during any District-sponsored extracurricular activity on school grounds.[PRESSPlus1] In addition, the Superintendent or designee shall implement a written plan for responding to medical emergencies at the District's physical fitness facilities in accordance with the Fitness Facility Medical Emergency Preparedness Act and shall file a copy of the plan with the Ill. Dept. of Public Health (IDPH). The plan shall provide for at least one AED to be available at every physical fitness facility on the premises according to State law requirements.

The District shall have an AED on site as well as a trained AED user: (1) on staff during staffed business hours; and (2) available during activities or events sponsored and conducted or supervised by the District. The Superintendent or designee shall ensure that every AED on the District's premises is properly tested and maintained in accordance with rules developed by the IDPH. This policy does not create an obligation to use an AED.

Carbon Monoxide Alarms

The Superintendent or designee shall implement a plan with the District's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Superintendent or designee shall ensure each school building annually reviews these procedures.

Soccer Goal Safety

The Superintendent or designee shall implement the Movable Soccer Goal Safety Act in accordance with the guidance published by the IDPH. Implementation of the Act shall be directed toward improving the safety of movable soccer goals by requiring that they be properly anchored.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the ISBE.

2. Any student who is a victim of a violent criminal offense, as defined by 725 ILCS 120/3, that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Lead Testing in Water

The Superintendent or designee shall implement testing for lead in each source of drinking water in school buildings in accordance with the Ill. Plumbing License Law and guidance published by the IDPH. The Superintendent or designee shall notify parent(s)/guardian(s) about the sampling results from their children's respective school buildings.

Emergency Closing

The Superintendent is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

LEGAL REF.:

105 ILCS 5/10-20.2, 5/10-20.57, 5/18-12, and 5/18-12.5.

105 ILCS 128/, School Safety Drill Act; 29 Ill.Admin.Code Part 1500.

210 ILCS 74/, Physical Fitness Facility Medical Emergency Preparedness Act.

225 ILCS 320/35.5, Ill. Plumbing License Law.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-20.97, added by P.A. 103-1019. An AED installed and maintained according to the Physical Fitness Facility Medical Emergency Preparedness Act (210 ILCS 74/) can be used to satisfy this requirement. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

The School District shall provide equal employment opportunities to all persons regardless of their race; color; creed; religion; national origin; sex; sexual orientation; age; ancestry; marital status; arrest record; military status; order of protection status; unfavorable military discharge; citizenship status provided the individual is authorized to work in the United States; work authorization status; use of lawful products while not at work; being a victim of domestic violence, sexual violence, gender violence, or any other crime of violence; genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; reproductive health decisions;[PRESSPlus1] credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; conviction record, unless authorized by law; family responsibilities;[PRESSPlus2] or other legally protected categories. No one will be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, 410 ILCS 130/.

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager under Board policy 2:260, *Uniform Grievance Procedure*, or in the case of denial of equal employment opportunities on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because he or she: (1) requested, attempted to request, used, or attempted to use a reasonable accommodation as allowed by the Illinois Human Rights Act, or (2) initiated a complaint, was a witness, supplied information, or otherwise participated in an investigation or proceeding involving an alleged violation of this policy or State or federal laws, rules or regulations, provided the employee or applicant did not make a knowingly false accusation nor provide knowingly false information.

Administrative Implementation

The Superintendent shall appoint at least two Complaint Managers, under Board policy 2:260, *Uniform Grievance Procedure*. The Nondiscrimination Coordinator also serves as the District’s Title IX Coordinator.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Complaint Managers. A complaint manager may be designated as a Nondiscrimination Coordinator as needed.

Nondiscrimination Coordinator:

Ed Piotrowski, Director of Human Resources
100 S. Brainard
LaGrange, IL 60525
708/579-6456

Complaint Managers:

Greg Gardner,
Associate Principal - South
4900 S. Willow Springs Rd.
Western Springs, IL 60558
ggardner@lths.net
708/579-6500

Sarah Smith,
Associate Principal - North
100 S. Brainard
LaGrange, IL 60525
ssmith@lths.net
708/579-6300

The Superintendent shall also use reasonable measures to inform staff members and applicants that the District is an equal opportunity employer, such as, by posting required notices and including this policy in the appropriate handbooks.

Minority Recruitment

The District will attempt to recruit and hire minority employees. The implementation of this policy may include advertising openings in minority publications, participating in minority job fairs, and recruiting at colleges and universities with significant minority enrollments. This policy, however, does not require or permit the District to give preferential treatment or special rights based on a protected status without evidence of past discrimination.

LEGAL REF.:

8 U.S.C. §1324a *et seq*., Immigration Reform and Control Act.

20 U.S.C. §1681 *et seq*., Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.

29 U.S.C. §206(d), Equal Pay Act.

29 U.S.C. §218d, Fair Labor Standards Act.

29 U.S.C. §621 *et seq*., Age Discrimination in Employment Act.

29 U.S.C. §701 *et seq*., Rehabilitation Act of 1973.

38 U.S.C. §4301 *et seq*., Uniformed Services Employment and Reemployment Rights Act (1994).

42 U.S.C. §1981 *et seq*., Civil Rights Act of 1991.

42 U.S.C. §2000d *et seq*., Title VI of the Civil Rights Act of 1964; 34 C.F.R. Part 100.

42 U.S.C. §2000e *et seq*., Title VII of the Civil Rights Act of 1964; 29 C.F.R. Part 1601.

42 U.S.C. §2000ff *et seq*., Genetic Information Nondiscrimination Act of 2008.

42 U.S.C. §2000gg *et seq*., Pregnant Workers Fairness Act; 29 C.F.R. Part 1636.

42 U.S.C. §2000e(k), Pregnancy Discrimination Act.

42 U.S.C. §12111 *et seq*., Americans with Disabilities Act, Title I.

Ill. Constitution, Art. I, §§17, 18, and 19.

105 ILCS 5/10-20.7, 5/10-20.7a, 5/10-21.1, 5/10-22.4, 5/10-23.5, 5/22-19, 5/24-4, 5/24-4.1, and 5/24-7.

410 ILCS 130/40, Compassionate Use of Medical Cannabis Program Act.

410 ILCS 513/25, Genetic Information Privacy Act.

740 ILCS 174/, Ill. Whistleblower Act.

775 ILCS 5/1-103, 5/2-101, 5/2-102, 5/2-103, 5/2-103.1, 5/2-104(D) and 5/6-101, Ill. Human Rights Act.

775 ILCS 35/, Religious Freedom Restoration Act.

820 ILCS 55/10, Right to Privacy in the Workplace Act.

820 ILCS 70/, Employee Credit Privacy Act.

820 ILCS 75/, Job Opportunities for Qualified Applicants Act.

820 ILCS 112/, Ill. Equal Pay Act of 2003.

820 ILCS 180/30, Victims' Economic Security and Safety Act.

820 ILCS 260/, Nursing Mothers in the Workplace Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:40 (Communicable and Chronic Infectious Disease), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 5:70 (Religious Holidays), 5:180 (Temporary Illness or Temporary Incapacity), 5:200 (Terms and Conditions of Employment and Dismissal), 5:250 (Leaves of Absence), 5:270 (Employment At-Will, Compensation, and Assignment), 5:300 (Schedules and Employment Year), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 7:10 (Equal Educational Opportunities), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25. *Family responsibilities* means an employee's actual or perceived provision of *personal care* to a *covered family member*, as those terms are defined in the Employee Sick Leave Act, 820 ILCS 191/5. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

5:20 Workplace Harassment Prohibited

A working environment that is free from discrimination, including harassment will be maintained. It will be a violation of policy for any member of the District staff to harass any individual, through conduct or communications, on the basis of that individual's race, color, religion, national origin, ancestry, sex, sexual orientation, age, citizenship status, work authorization status, disability, pregnancy, marital status, family responsibilities,[PRESSPlus1] reproductive health decisions,[PRESSPlus2] order of protection status, military status, or unfavorable discharge from military service, nor shall they engage in harassment or abusive conduct on the basis of an individual's other status identified by District policy or procedure or State or federal law.

Harassment on the basis of a person's race, religion, national origin, sexual orientation, age, citizenship status, disability, or other protected status under state or federal law includes any intimidating, demeaning, or threatening remarks or conduct made to a person as a result of that person's race, religion, national origin, sexual orientation, age, citizenship status, disability, or other protected status under state or federal law. Religious harassment includes pressure to join or not to join a particular religion.

The District will take remedial and corrective action to address unlawful workplace harassment, including sexual harassment.

Sexual Harassment Prohibited

Sexual harassment consists of, but is not limited to, unwelcome sexual advances, requests for sexual favors, and other unwelcome conduct or communication of a sexual nature, when:

1. Submission to such remarks or conduct is made either explicitly or implicitly a term or condition of an individual's employment;
2. Submission to or rejection of such remarks or conduct by an individual is used as the basis for employment decisions; *or*
3. Such remarks or conduct have the purpose or effect of substantially interfering with an individual's professional performance or if such remarks or conduct have the purpose or effect on a person of reasonable sensibilities of creating an intimidating, hostile or offensive employment environment.

Sexual harassment prohibited by this policy includes, but is not limited to, verbal and written communication and physical conduct. The terms intimidating, hostile, and offensive include, but are not limited to, remarks or conduct which have the effect of humiliation, embarrassment, or discomfort. Conduct will be evaluated in light of all circumstances.

Sexual harassment, as defined above, may include, but is not limited to:

1. Sexual abuse;
2. Pressure for sexual activity;
3. Repeated remarks to a person with sexual implications;
4. Unwelcome touching such as patting, pinching, or constant brushing against another's body; *and*
5. Suggestions or demands for sexual involvement accompanied by implied or explicit threats concerning employment status or similar personal concerns.

The District provides annual sexual harassment prevention training in accordance with State law.

Making a Report or Complaint

Employees and *nonemployees* (persons who are not otherwise employees and are directly performing services for the District pursuant to a contract with the District, including contractors, and consultants) are encouraged to report information regarding violations of this policy. While a report can be made at any time, the Board encourages reports to be made promptly while facts are known and potential witnesses are available.

Aggrieved individuals, if they feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

No aggrieved person is required to confront a person engaging in harassing behavior, however, and no negative inference shall be drawn by the failure to do so.

Whom to Contact with a Report or Complaint

An employee should report claims of harassment, including making a confidential report, to any of the following: his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

An employee may also report claims using Board policy 2:260, *Uniform Grievance Procedure.* Individuals may choose to report to a person of the individual's same gender.

Any District employee who receives a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly forward a report or complaint may be disciplined, up to and including discharge.

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

Nondiscrimination Coordinator:

Ed Piotrowski, Director of Human Resources
100 S. Brainard,
LaGrange, IL 60525

epiotrowski@lths.net
708/579-6456

Complaint Managers:

Greg Gardner,
Associate Principal - South
4900 S. Willow Springs Rd.,
Western Springs, IL 60558
ggardner@lths.net
708/579-6500

Sarah Smith,
Associate Principal - North
100 S. Brainard,
LaGrange, IL 60525
ssmith@lths.net
708/579-6300

Investigation Process

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain a workplace environment that is productive, respectful, and free of unlawful discrimination, including harassment.

For any report or complaint alleging sex-based[PRESSPlus3] harassment that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq*.), the Nondiscrimination Coordinator or designee shall determine whether action under Board policy 2:265, *Title IX Grievance Procedure*, should be initiated.

For any report or complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall investigate under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited.*

For any other alleged workplace harassment that does not require action under Board policies 2:265, *Title IX Grievance Procedure*, or 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under Board policy 2:260, *Uniform Grievance Procedure*, and/or 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A(b), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to Board policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under Board policy 2:265, *Title IX Grievance Procedure*, or Board policy 2:260, *Uniform Grievance Procedure*.

Enforcement

A violation of this policy by an employee may result in discipline, up to and including discharge. A violation of this policy by a third party will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent/guardian, invitee, etc. Any person making a knowingly false accusation regarding harassment will likewise be subject to disciplinary action, which for an employee may be up to and including discharge.

Retaliation Prohibited

An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing complaints or providing information about harassment is prohibited (see Board policies 2:260, *Uniform Grievance Procedure*, 2:265, *Title IX Grievance Procedure*, and 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*), and depending upon the law governing the complaint, whistleblower protection may be available under the State Officials and Employees Ethics Act (5 ILCS 430/), the Whistleblower Act (740 ILCS 174/), and/or the Ill. Human Rights Act (775 ILCS 5/).

An employee should report allegations of retaliation to his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

Employees who retaliate against others for reporting or complaining of violations of this policy or for participating in the reporting or complaint process will be subject to disciplinary action, up to and including discharge.

Recourse to State and Federal Fair Employment Practice Agencies

The District encourages all employees who have information regarding violations of this policy to report the information pursuant to this policy. The following government agencies are available to assist employees: the Ill. Dept. of Human Rights and the U.S. Equal Employment Opportunity Commission.

The Superintendent shall also use reasonable measures to inform staff members, applicants, and nonemployees of this policy, which shall include posting on the District website and/or making this policy available in the District's administrative office, and including this policy in the appropriate handbooks.

LEGAL REF.:

42 U.S.C. §2000e *et seq*., Title VII of the Civil Rights Act of 1964; 29 C.F.R. §1604.11.

20 U.S.C. §1681 *et seq*., Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.

5 ILCS 430/70-5(a), State Officials and Employees Ethics Act.

775 ILCS 5/2-101(E) and (E-1), 5/2-102(A), (A-10), (D-5), 5/2-102(E-5), 5/2-109, 5/5-102, and 5/5-102.2, Ill. Human Rights Act.

56 Ill. Admin.Code Parts 2500, 2510, 5210, and 5220.

Vance v. Ball State Univ., 570 U.S. 421 (2013).

Crawford v. Metro. Gov't of Nashville & Davidson Cnty., 555 U.S. 271 (2009).

Jackson v. Birmingham Bd. of Educ., 544 U.S. 167 (2005).

Oncale v. Sundowner Offshore Servs., 523 U.S. 75 (1998).

Burlington Indus. v. Ellerth, 524 U.S. 742 (1998).

Faragher v. City of Boca Raton, 524 U.S. 775 (1998).

Harris v. Forklift Systems, 510 U.S. 17 (1993).

Franklin v. Gwinnett Co. Public Schools, 503 U.S. 60 (1992).

Meritor Savings Bank v. Vinson, 477 U.S. 57 (1986).

Porter v. Erie Foods Int, Inc., 576 F.3d 629 (7th Cir. 2009).

Williams v. Waste Mgmt., 361 F.3d 1021 (7th Cir. 2004).

Berry v. Delta Airlines, 260 F.3d 803 (7th Cir. 2001).

Sangamon Cnty. Sheriff's Dept. v. Ill. Human Rights Com'n, 233 Ill.2d 125 (Ill. 2009).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:60 (Purchases and Contracts), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25. *Family responsibilities* means an employee's actual or perceived provision of *personal care* to a *covered family member*, as those terms are defined in the Employee Sick Leave Act, 820 ILCS 191/5. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care;

healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

5:90 Abused and Neglected Child Reporting

Any District employee who suspects or receives knowledge that a student may be an abused or neglected child or, for a student aged 18 through 22, an abused or neglected individual with a disability, shall immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873)(within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY).[PRESSPlus1] Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Superintendent or Building Principal that a report has been made. Negligent failure to report occurs when a District employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS.

Any District employee who discovers child pornography on electronic and information technology equipment shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at report.cybertip.org/ or www.missingkids.org. The Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made.

Any District employee who observes any act of hazing that does bodily harm to a student must report that act to the Building Principal, Superintendent, or designee who will investigate and take appropriate action. If the hazing results in death or great bodily harm, the employee must first make the report to law enforcement and then to the Superintendent or Building Principal. Hazing is defined as any intentional, knowing, or reckless act directed to or required of a student for the purpose of being initiated into, affiliating with, holding office in, or maintaining membership in any group, organization, club, or athletic team whose members are or include other students.

Abused and Neglected Child Reporting Act (ANCRA), School Code, and *Erin's Law* Training

The Superintendent or designee shall provide staff development opportunities for District employees in the detection, reporting, and prevention of child abuse and neglect.

All District employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Superintendent or designee shall ensure that the signed forms are retained.

2. Complete mandated reporter training as required by law within three months of initial employment and at least every three years after that date.
3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations as required by law and policy 5:100, *Staff Development Program*.

Alleged Incidents of Sexual Abuse; Investigations

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A, that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

In the event that a District employee reports an alleged incident of sexual abuse to DCFS and DCFS accepts the report for investigation, the Superintendent or designee will proceed in accordance with Section 22-85 of the Illinois School Code.

The existence of a DCFS and/or law enforcement investigation will not preclude the District from conducting its own parallel investigation into the alleged incident of sexual abuse in accordance with policy 7:20, *Harassment of Students Prohibited* and Section 22-85 of the Illinois School Code.

Special Superintendent Responsibilities

The Superintendent shall execute the requirements in Board policy 5:150, *Personnel Records*, whenever another school district requests a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to DCFS.

When the Superintendent has reasonable cause to believe that a license holder (1) committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under ANCRA or an act of sexual misconduct under *Faith's Law*, and (2) that act resulted in the license holder's dismissal or resignation from the District, the Superintendent shall notify the State Superintendent and the appropriate Intermediate Service Center Executive Director in writing, providing the Ill. Educator Identification Number as well as a brief description of the misconduct alleged. The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

The Superintendent shall develop and the Superintendent or designee shall implement procedures for notifying a student's parents/guardians when a District employee, contractor, or agent is alleged to have engaged in sexual misconduct with the student as defined in *Faith's Law*. The Superintendent shall also develop, and the Superintendent or designee shall implement procedures for notifying the student's parents/guardians when the Board takes action relating to the employment of the employee, contractor, or agent following the investigation of sexual misconduct. Notification shall not occur when the employee, contractor, or agent alleged to have engaged in sexual misconduct is the student's parent/guardian, and/or when the student is at least 18 years of age or emancipated.

The Superintendent or designee shall execute the recordkeeping requirements of *Faith's Law*.

Special Board of Education Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

If the Board determines that any District employee, other than an employee licensed under 105 ILCS 5/21B, has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately.

When the Board learns that a licensed teacher was convicted of any felony, it must promptly report it to the State agencies listed in policy 2:20, *Powers and Duties of the Board of Education; Indemnification*.

LEGAL REF.:

20 U.S.C. §7926, Elementary and Secondary Education Act.

105 ILCS 5/10-21.9, 5/10-23.13, 5/21B-85, 5/22-85.5, and 5/22-85.10.

20 ILCS 1305/1-1 *et seq*., Department of Human Services Act.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/12C-50.1, Criminal Code of 2012.

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:20 (Harassment of Students Prohibited), 7:150 (Agency and Police Interviews)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 325 ILCS 5/7, amended by P.A. 103-624, eff. 1-1-25, removing the requirement for mandated reporters to confirm their oral reports in writing to the DCFS field office. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest

Professional and Appropriate Conduct

All District employees are expected to maintain high standards in their school relationships to demonstrate integrity and honesty to be considerate and cooperative and to maintain professional and appropriate relationships with students, parents, staff members and others. In addition, the *Code of Ethics for Illinois Educators* adopted by the Illinois State Board of Education is incorporated by reference into this policy. Any employee who sexually harasses a student, willfully or negligently fails to report an instance of suspected child abuse or neglect as required by the Abused and Neglected Child Reporting Act (325 ILCS 5.), engages in grooming as defined in 720 ILCS 5/11-25, engages in grooming behaviors, violates boundaries for appropriate school employee-student conduct, or otherwise violates an employee conduct standard or this policy will be subject to discipline up to and including dismissal.

Professional and appropriate employee conduct are important Board goals that impact the quality of a safe learning environment and the school community, increasing students' ability to learn and the District's ability to educate. To protect students from sexual misconduct by employees, and employees from the appearance of impropriety, State law also recognizes the importance for District employees to constantly maintain professional and appropriate relationships with students by following established expectations and guidelines for employee-student boundaries.

The Superintendent or designee shall identify appropriate employee conduct standards and communicate them to all District's employees. The employee conduct standards will require that, at a minimum:

1. Employees complete required training on educator ethics, child abuse, grooming behaviors, and employee-student boundary violations as required by law and policies 2:265, *Title IX Grievance Procedure*; 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:90, *Abused and Neglected Child Reporting*; and 5:100, *Staff Development Program*.
2. Employees maintain professional relationships with students, including maintaining employee-student boundaries based upon students' age and developmental levels and following District-established guidelines for specific situations, including but not limited to:
   a. Transporting a student;
   b. Taking or possessing a photo or video of a student; and
   c. Meeting with a student or contacting a student outside the employee's professional role.
3. Employees comply with reporting requirements of Abused and Neglected Child Reporting Act (325 ILCS 5/), Title IX of the Education Amendments of 1972 (20 U.S.C.§ 1681 *et seq.*) and report prohibited behaviors and/or boundary violations

pursuant to Board Policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*.

4. Employees be subject to discipline up to and including dismissal will occur for any employee who violates an employee conduct standard or engages in any of the following:
   a. Violates boundaries for appropriate school employee-student conduct or expectations and guidelines for employee-student boundaries.
   b. Sexually harasses a student.
   c. Willfully or negligently fails to follow reporting requirements of the Abused and Neglected Child Reporting Act (325 ILCS 5/), or Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq*.).
   d. Engages in *grooming* as defined in 720 ILCS 5/11-25.
   e. Engages in grooming behaviors. Prohibited grooming behaviors include, at a minimum, *sexual misconduct. Sexual misconduct* is any act, including but not limited to, any verbal, nonverbal, written, or electronic communication or physical activity, by an employee with direct contact with a student, that is directed toward or with a student to establish a romantic or sexual relationship with the student. Examples include, but are not limited to:
      i. A sexual or romantic invitation.
      ii. Dating or soliciting a date.
      iii. Engaging in sexualized or romantic dialog.
      iv. Making sexually suggestive comments that are directed toward or with a student.
      v. Self-disclosure or physical exposure of a sexual, romantic, or erotic nature.
      vi. A sexual, indecent, romantic, or erotic contact with the student.

Statement of Economic Interests

The following employees must file a *Statement of Economic Interests* as required by the Ill. Governmental Ethics Act:

1. Superintendent;
2. Building Principal;
3. Head of any department;
4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts, including collective bargaining agreement(s), in the amount of $1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and
7. Any employee in a position that requires an administrative or a chief school business official endorsement.

Prohibited Interests; Conflict of Interest; and Limitation of Authority

In accordance with 105 ILCS 5/22-5, "no school officer or teacher shall be interested in the sale, proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected," except when the employee is the author or developer of instructional materials listed with ISBE and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District. This includes participation in the selection, award, or administration of a contract supported by a federal award or State award governed by the Grant Accountability and Transparency Act (GATA) (30 ILCS 708/) when the employee has a real or apparent conflict of interest. A conflict of interest arises when an employee or any of the following individuals has a financial or other interest in or a tangible benefit from the entity selected for the contract:

1. Any person that has a close personal relationship with an employee that may compromise or impair the employee's fairness and impartiality, including a member of the employee's immediate family or household;
2. An employee’s business partner; or
3. An entity that employs or is about to employ the employee or one of the individuals listed in one or two above.

Employees shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to agreements or subcontracts. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

School Counselor Gift Ban[PRESSPlus1]

School counselors are prohibited from intentionally soliciting or accepting any gift from a prohibited source or any gift that would be in violation of any federal or State statute or rule. For school counselors, a prohibited source is any person who is (1) employed by an institution of higher education, or (2) an agent or spouse of or an immediate family member living with a person employed by an institution of higher education. This prohibition does not apply to:

1. Opportunities, benefits, and services available on the same conditions as for the general public.
2. Anything for which the school counselor pays market value.
3. A gift from a relative.
4. Anything provided by an individual on the basis of a personal friendship, unless the school counselor believes that it was provided due to the official position or employment of the school counselor and not due to the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the school counselor must consider the circumstances in which the gift was offered, including any of the following:
   a. The history of the relationship between the individual giving the gift and the school counselor, including any previous exchange of gifts between those individuals.
   b. Whether, to the actual knowledge of the school counselor, the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift.
   c. Whether, to the actual knowledge of the school counselor, the individual who gave the gift also, at the same time, gave the same or a similar gift to other school district employees.
5. Bequests, inheritances, or other transfers at death.
6. Any item(s) during any calendar year having a cumulative total value of less than $100.

7. Promotional materials, including, but not limited to, pens, pencils, banners, posters, and pennants.
8. Travel, lodging, food, and beverage costs incurred by the school counselor and paid by an institution of higher education for attendance by the school counselor of an educational or military program at the institution of higher education.PRESSPlus2

A school counselor does not violate this prohibition if he or she promptly returns the gift to the prohibited source or donates the gift or an amount equal to its value to a 501(c)(3) tax-exempt charity.

Outside Employment

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated
by reference: 5:120-E (Code of Ethics for Ill. Educators)

LEGAL REF.:

U.S. Constitution, First Amendment.

2 C.F.R. §200.318(c)(1).

5 ILCS 420/4A-101, Ill. Governmental Ethics Act.

5 ILCS 430/, State Officials and Employee Ethics Act.

30 ILCS 708/, Grant Accountability and Transparency Act.

50 ILCS 135/, Local Governmental Employees Political Rights Act.

105 ILCS 5/10-22.39, 5/10-23.13, 5/22-5, 5/22-85.5, and 5/22-93.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/11-25, Criminal Code of 2012.

775 ILCS 5/5A-102, Ill. Human Rights Act.

23 Ill.Admin.Code Part 22, Code of Ethics for Ill. Educators.

Pickering v. Board of Township H.S. Dist. 205, 391 U.S. 563 (1968).

Garcetti v. Ceballos, 547 U.S. 410 (2006).

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Grievance Procedure), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff

Development Program), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 7:20 (Harassment of Students Prohibited)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/22-93, added by P.A. 102-327, renumbered by P.A. 102-813, and amended by P.A. 103-1020. *School counselor* means a person employed by a school district and working in a high school to offer students advice and assistance in making career or college plans. **Issue 117, October 2024**

PRESSPlus 2. Recently updated in PRESS in response to 105 ILCS 5/22-93, amended by P.A. 103-1020. Any costs paid for by the institution of higher education may not exceed the per diem rates for travel, gift, and car expenses set by the Internal Revenue Service (IRS) and referenced in the IRS's Publication 463 or a successor publication. **Issue 117, October 2024**

Document Status: Draft Update

Professional Personnel

5:230 Maintaining Student Discipline

Maintaining an orderly learning environment is an essential part of each teacher's instructional responsibilities. A teacher's ability to foster appropriate student behavior is an important factor in the teacher's educational effectiveness. The Superintendent shall ensure that teachers, other licensed[PRESSPlus1] educational employees (except for individuals employed as paraprofessional educators), and persons providing a student's related service: (1) maintain discipline in the schools as required in the School Code, and (2) follow the Board of Education policies and administrative procedures on student conduct, behavior, and discipline.

When a student's behavior is unacceptable, the teacher should first discuss the matter with the student, if appropriate. If the unacceptable behavior continues, the teacher should consult with the Building Principal and/or discuss the problem with the parent(s)/guardian(s). A teacher may remove any student from the learning setting whose behavior interferes with the lessons or participation of fellow students. A student's removal must be in accordance with Board policy and administrative procedures.

School personnel shall not use disciplinary methods that may be damaging to students, such as ridicule, sarcasm, or excessive temper displays. Corporal punishment (including slapping, paddling, or prolonged maintenance of a student in physically painful positions, and intentional infliction of bodily harm) is prohibited in all circumstances. School personnel may only use reasonable force as permitted by 105 ILCS 5/10-20.33.[PRESSPlus2]

LEGAL REF.:

105 ILCS 5/22-100 and 5/24-24.[PRESSPlus3]

23 Ill.Admin.Code §1.280.

23 Ill.Admin.Code §1.285.

CROSS REF.: 2:150 (Committees), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-24, amended by P.A. 103-806, eff. 1-1-25, replacing the word *certificated* with *licensed*. This change brings 105 ILCS 5/24-24 into alignment with its corresponding rule at 23 Ill.Admin.Code §1.280. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/22-100 and 5/24-24, respectively added and amended by P.A. 103-806, eff. 1-1-25. *Corporal punishment* means “a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others.” 105 ILCS 5/22-100, added by P.A. 103-806, eff. 1-1-25. See sample policy 7:190, *Student Behavior*, available at PRESS Online by logging in at www.iasb.com, for a discussion of corporal punishment. **Issue 117, October 2024**

PRESSPlus 3. The Legal References are updated. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:60 Curriculum Content

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In grades 9 through 12, subjects include: (a) language arts, (b) writing intensive courses, (c) science, (d) mathematics, (e) social studies including U.S. history, American government and one semester of civics, (f) foreign language, (g) music, (h) art, (i) driver and safety education, and (j) vocational education.

   Students otherwise eligible to take a driver education course must receive a passing grade in at least eight courses during the previous two semesters before enrolling in the course. The Superintendent or designee may waive this requirement if he or she believes a waiver to be in the student's best interest. The course shall include: (a) instruction necessary for the safe operation of motor vehicles, including motorcycles, to the extent that they can be taught in the classroom, (b) classroom instruction on distracted driving as a major traffic safety issue, (c) instruction on required safety and driving precautions that must be observed at emergency situations, highway construction and maintenance zones, including worker safety in those zones,[PRESSPlus1] and railroad crossings and their approaches, and (d) instruction concerning law enforcement procedures for traffic stops, including a demonstration of the proper actions to be taken during a traffic stop and appropriate interactions with law enforcement. Automobile safety instruction covering traffic regulations and highway safety must include instruction on the consequences of alcohol consumption and the operation of a motor vehicle. The eligibility requirements contained in State law for the receipt of a certificate of completion from the Secretary of State shall be provided to students in writing at the time of their registration.

2. Steroid abuse prevention must be taught.
3. Violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, (c) non-violent resolution, and (d) relationships between drugs, alcohol, and violence.
4. The curriculum contains a unit on Internet safety, the scope of which shall be determined by the Superintendent or designee.
5. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum.
6. In all grades, character education must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage. Instruction in all grades will include examples of behaviors that violate policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment.*
7. In addition, in all grades, bullying prevention and gang resistance education and training must be taught.

8. Citizenship values must be taught, including: (a) American patriotism, (b) principles of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois), (c) proper use and display of the American flag, (d) the Pledge of Allegiance, and (e) the voting process.
9. Physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage daily during the school day in a physical education course. For exemptions and substitutions, see policies 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students* and 7:260, *Exemption from Physical Education*.
10. In all schools, health education must be stressed, including: (a) proper nutrition, (b) physical fitness, (c) personal health habits,[PRESSPlus2] (d) dangers and avoidance of abduction, (e) age-appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, and (f)in grades 9-12, the dangers of fentanyl. The Superintendent shall implement a comprehensive health education program in accordance with State law.
11. Career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels. In grades 9-12, students engage in career exploration and career development activities to prepare them to make informed plans and decisions about their future education and career goals.[PRESSPlus3] In grades 9-12, a College and Career Pathway Endorsement is awarded to students who meet the requirements for a specific endorsement area.[PRESSPlus4]
12. In grades 9 through 12, consumer education must be taught, including: (a) financial literacy, including consumer debt and installment purchasing (including credit scoring, managing credit debt, and completing a loan application); budgeting; savings and investing; banking (including balancing a checkbook, opening a deposit account, and the use of interest rates); understanding simple contracts; State and federal income taxes; personal insurance policies; the comparison of prices; higher education student loans; identity-theft security; and homeownership (including the basic process of obtaining a mortgage and the concepts of fixed and adjustable rate mortgages, subprime loans, and predatory lending); and (b) the roles of consumers interacting with agriculture, business, labor unions and government in formulating and achieving the goals of the mixed free enterprise system.
13. In grades 9 through 12, a unit of instruction about the process of naturalization by which a foreign citizen or foreign national becomes a U.S. citizen that includes content from the components of the naturalization test administered by the U.S. Citizenship and Immigration Services.
14. In grades 9 through 12, intensive instruction in computer literacy, which may be included as a part of English, social studies, or any other subject.
15. In grades 9 through 12, a unit of instruction on media literacy.
16. In grades 9 through 12, an opportunity for students to take at least one computer science course aligned to Illinois learning standards.

17. In all schools, environmental education, including instruction on: (a) the current problems and needs in the conservation of natural resources and (b) in the fall of 2026, instruction on climate change.[PRESSPlus5]
18. In all schools, instruction as determined by the Superintendent or designee on United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovakians in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, (g) Illinois history, (h) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective community of faith that has shaped America, (i) Native American nations' sovereignty and self-determination, both historically and in the present day, with a focus on urban Native Americans, and (j) beginning in the fall of 2024, the events of the Native American experience and Native American history within the Midwest and Illinois since time immemorial in accordance with 105 ILCS 5/27-20.05.

   In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week.

19. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.
20. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
21. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on Black History, including the history of the pre-enslavement of Black people from 3,000 BCE to AD 1619, the African slave trade, slavery in America, the study of the reasons why Black people came to be enslaved, the vestiges of slavery in this country, the study of the American civil rights renaissance, as well as the struggles and contributions of African-Americans.
22. Offering a secondary agricultural education program, the curriculum includes courses as required by 105 ILCS 5/2-3.80.
23. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
24. In all schools, instruction on the events of Asian American history, including the history of Asian Americans in Illinois and the Midwest, as well as the

contributions of Asian Americans toward advancing civil rights from the 19th century onward.

LEGAL REF.:

Pub. L. No. 108-447, Section 111 of Division J, Consolidated Appropriations Act of 2005.

Pub. L. No. 110-385, Title II, 122 stat. 4096 (2008), Protecting Children in the 21st Century Act.

47 C.F.R. §54.520.

5 ILCS 465/3 and 465/3a.

20 ILCS 2605/2605-480.

105 ILCS 5/2-3.80(e) and (f), 5/10-20.79, 5/10-20.84, 5/10-23.13, 5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-6.5, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.05, 5/27-20.08, 5/27-20.3, 5/27-20.4, 5/27-20.5, 5/27-20.7, 5/27-20.8, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-23.16, 5/27-24.1, and 5/27-24.2.

105 ILCS 110/3, Comprehensive Health Education Program.

105 ILCS 435/, Vocational Education Act.

625 ILCS 5/6-408.5, Ill. Vehicle Code.

23 Ill.Admin.Code §§1.420, 1.425, 1.430, and 1.440.

CROSS REF.: 4:165 (Awareness and Prevention of Child Sex Abuse and Grooming Behaviors), 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:70 (Teaching About Religions), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment, 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:260 (Exemption from Physical Education)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-24.1, amended by P.A. 103-944. **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement to more closely align with the Comprehensive Health Education Program (CHEP)105 ILCS 110/3. **Issue 117, October 2024**

PRESSPlus 3. 105 ILCS 5/10-20.84(a), added by P.A. 102-917 and renumbered by P.A. 103-154. Unless a board has opted out, career exploration and career development activities in grades 6-12 must be implemented by 7-1-25 in accordance with the model framework adopted by State agencies known as the PaCE Framework. See www.isac.org/pace/il-pace-resource-materials.html for the middle school and high school frameworks and additional implementation resources.

To fully or partially opt out of career exploration and career development activities under 105 ILCS 5/10-20.84(d), a board must adopt a set of findings that considers the following: (1) the district's current systems for college and career readiness; (2) the district's cost of implementation balanced against the potential benefits to students and families through improved postsecondary education and career outcomes; (3) the willingness and capacity of local businesses to partner with the district for successful implementation of pathways other than education; (4) the willingness of institutions of higher education to partner with the district for successful implementation of the pathway and whether the district has sought and established a partnership agreement with a community college district incorporating provisions of the Model Partnership Agreement under the Dual Credit Quality Act (110 ILCS 27/) (see www.isbe.net/Documents/DCQA-Model-Partnership-Agreement-Form.pdf); (5) the availability of a statewide database of participating local business partners, as provided under the Postsecondary and Workforce Readiness Act (110 ILCS 148/), for the purpose of career readiness and the accessibility of those work experiences and apprenticeships listed in the database to district students (see the link to the Work-based Learning Database at www.isbe.net/cte); and (6) the availability of properly licensed teachers or teachers meeting faculty credential standards for dual credit courses to instruct in the program required for the endorsement areas. 105 ILCS 5/10-20.84(d)(1)-(6), added by P.A. 102-917 and renumbered by P.A. 103-154. A board opting out must report its findings and decision to ISBE. A board may also reverse its decision regarding implementation in whole or in part at any time.

In practice, unless a district has created its own career exploration and career development activities framework that does not align with the PaCE Framework, a board is unlikely to opt out of the PaCE Framework under 105 ILCS 5/10-20.84(a) and still implement College and Career Pathway Endorsements under 105 ILS 5/10-20.84(c) (CCPE) because career exploration activities are a prerequisite to award of the endorsements. 23 Ill.Admin.Code §258.20.

Delete this sentence if the board has fully opted out of implementation of career exploration and career development activities under 105 ILCS 5/10-20.84(d), added by P.A. 102-917 and renumbered by P.A. 103-154. Regarding partial opt-out from this requirement, the law does not address the types of partial opt-out(s) available. As of the date of the publication of **PRESS** Issue 117 (October 2024), ISBE had not issued any rulemaking or guidance on this topic or any details regarding reporting of a full or partial opt-out to ISBE, other than to indicate to IASB that districts can submit their decision to CTE@isbe.net. Boards interested in opting out from this requirement should consult the Board attorney and check for any further guidance that may be issued by ISBE. **Issue 117, October 2024**

PRESSPlus 4. 105 ILCS 5/10-20.84(b) and (c), added by P.A. 102-917 and renumbered by P.A. 103-154; 23 Ill.Admin.Code Part 258.

By 7-1-25, a board must elect to either implement CCPE or take action to opt out of it. See www.isbe.net/pathwayendorsements for more information. 105 ILCS 5/10-20.84(c) requires a district to implement CCPE either independently, through an area career center, or through an inter-district cooperative, on the following schedule: (1) at least one endorsement area for the graduating class of 2027; (2) at least two endorsement areas for the graduating class of 2029; and (3) at least three endorsement areas for the graduating class of 2031, if a district 's grade 9-12 enrollment is more than 350 students, as calculated by ISBE for the 2022-2023 school year. A board implementing CCPE must, by 7-1-25, submit the necessary application materials (including an Endorsement Plan, see 23 Ill.Admin.Code §258.20) to ISBE, or the board must adopt a timeline for implementation of the number of endorsement areas required by 105 ILCS 5/10-20.84(c). A board may opt out of implementing CCPE entirely or it may initially implement an endorsement area for the class of 2027 and then later choose to partially opt out by opting out of the class of 2029 and/or class of 2031 endorsement area schedule. 105 ILCS 5/10-20.84(c) and (d), added by P.A. 102-917 and renumbered by P.A. 103-154; 23 Ill.Admin.Code §258.40(a) and (b). A board that chooses to fully opt out of CCPE must submit documentation of its decision and specific findings to ISBE by 7-1-25. A board that later chooses to partially opt out of CCPE by opting out of the 2029 and/or 2031 endorsement area schedule must submit documentation of its decision and specific findings no later than July 1 immediately before the school year the district would be required to award the endorsement.

If fully opting out of CCPE by 7-1-25 or later partially opting out of the 2029 and/or 2031 endorsement area schedule, a board must adopt a set of findings that considers the following: (1) the district's current systems for college and career readiness; (2) the district's cost of implementation balanced against the potential benefits to students and families through improved postsecondary education and career outcomes; (3) the willingness and capacity of local businesses to partner with the district for successful implementation of pathways other than education; (4) the willingness of institutions of higher education to partner with the district for successful implementation of the pathway and whether the district has sought and established a partnership agreement with a community college district incorporating provisions of the Model Partnership Agreement under the Dual Credit Quality Act (110 ILCS 27/) (see www.isbe.net/Documents/DCQA-Model-Partnership-Agreement-Form.pdf); (5) the availability of a statewide database of participating local business partners, as provided under the Postsecondary and Workforce Readiness Act (110 ILCS 148/), for the purpose of career readiness and the accessibility of those work experiences and apprenticeships listed in the database to district students (see the link to the Work-based Learning Database at www.isbe.net/cte); and (6) the availability of properly licensed teachers or teachers meeting faculty credential standards for dual credit courses to instruct in the program required for the endorsement areas. 105 ILCS 5/10-20.84(d)(1)-(6), added by P.A. 102-917 and renumbered by P.A. 103-154. A board opting out must report its findings and decision on implementation by submitting the following information to ISBE, via the College and Career Pathway Endorsement portal: (1) the reasoning for opting out, and (2) copies of the board's meeting agenda, board findings, and board meeting minutes. 23 Ill.Admin.Code §258.40(a). A board can manage compliance with the documentation requirements by adopting a written resolution or adopting findings set forth in another document. A board may also reverse its decision regarding implementation of CCPE in whole or in part at any time.

Delete this sentence if a board has fully opted out of implementing CCPE, and delete 105 ILCS 5/10-20.84 from the Legal References if the board has fully opted out of CCPE and also fully opted out of the career exploration and career development activities in grades 6-12. **Issue 117, October 2024**

PRESSPlus 5. Updated in response to 105 ILCS 5/27-13.1, amended by P.A. 103-837, eff. 7-1-25; 23 Ill.Admin.Code §1.420(l). Instruction on the conservation of natural resources must include, but is not limited to, air pollution, water pollution, waste reduction and recycling, the effect of excessive use of pesticides, preservation of wilderness areas, forest management, protection of wildlife, and humane care of animals. Instruction on climate change must include, but is not limited to, identifying the environmental and ecological impacts of climate change on individuals and communities and evaluating solutions for addressing and mitigating the impact of climate change. Instruction on climate change must align with State learning standards, as appropriate and subject to funding, and ISBE is required to make instructional resources and professional development learning opportunities available for educators. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:135 Accelerated Placement Program

The District provides an Accelerated Placement Program (APP). The APP advances the District's goal of providing educational programs with opportunities for each student to develop to his or her maximum potential. The APP provides an educational setting with curriculum options usually reserved for students who are older or in higher grades than the student participating in the APP. APP options include, but may not be limited to: (a) accelerating a student in a single subject; and (b) other grade-level acceleration. Participation in the APP is open to all students who demonstrate high ability and who may benefit from accelerated placement. It is not limited to students who have been identified as gifted and talented. Eligibility to participate in the District's APP shall not be conditioned upon the protected classifications identified in Board policy 7:10, *Equal Educational Opportunities*, or any factor other than the student's identification as an accelerated learner.

The Superintendent or designee shall implement an APP that includes:

1. Decision-making processes that are fair, equitable, and involve multiple individuals, e.g. District administrators, teachers, and school support personnel, and a student's parent(s)/guardian(s).
2. Processes that provide a student's parent(s)/guardian(s) with:
   a. Written notification when their child is eligible for enrollment in accelerated courses;[PRESSPlus1] and
   b. Notification of a decision affecting their child's participation in the APP.
3. Assessment processes that include multiple valid, reliable indicators.
4. The automatic enrollment, in the following school term, of a student into the next most rigorous level of advanced coursework offered by the high school if the student meets or [PRESSPlus2] exceeds State standards in English language arts, mathematics, or science on a State assessment administered under 105 ILCS 5/2-3.64a-5, as follows:
   a. A student who meets or exceeds State standards in English language arts shall be automatically enrolled into the next most rigorous level of advanced coursework in English, social studies, humanities, or related subjects.
   b. A student who meets or exceeds State standards in mathematics shall be automatically enrolled into the next most rigorous level of advanced coursework in mathematics.
   c. A student who meets or exceeds State standards in science shall be automatically enrolled into the next most rigorous level of advanced coursework in science.

The Superintendent or designee shall annually notify the community, parent(s)/guardian(s), students, and school personnel about the APP, the process for referring a student for possible evaluation for accelerated placement, and the methods used to determine whether a student is eligible for accelerated placement, including strategies to reach groups of students and families who have been historically underrepresented in accelerated placement programs and advanced coursework. Notification may: (a) include varied communication methods, such as student handbooks and District or school websites; and (b) be provided in multiple languages, as appropriate.

LEGAL REF.:

105 ILCS 5/14A.

23 Ill.Admin.Code Part 227, Gifted Education.

CROSS REF.: 6:10 (Educational Philosophy and Objectives), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

PRESSPlus Comments

PRESSPlus 1. Required by 105 ILCS 5/14A-32(a-25), added by P.A. 103-743. **Issue 117, October 2024**

PRESSPlus 2. This provision originally applied to "a student who meets or exceeds State standards" but was amended by P.A. 103-743 to only apply to "a student who ~~meets or~~ exceeds State standards." P.A. 103-743 also added new 105 ILCS 5/14A-32(a-10), requiring that by the beginning of the 2027-28 school year, districts with grades 9-12 state in their policy that "a student who meets State standards" will, in the following school term (the 2028-29 school year), be automatically enrolled in the next most rigorous level of advanced coursework offered by the high school. Nothing in the law prohibits districts from continuing to offer automatic enrollment to students who meet State standards before the 2028-29 school year. **Consult with the board attorney to determine whether to keep or strike "meets or" from Item #4 and its subsections (a)-(c).**
Issue 117, October 2024

PRESSPlus 3. Optional. 105 ILCS 5/14A-32(a-20), added by P.A. 103-743. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:270 Guidance and Counseling Program

The School District provides a guidance and counseling program for students. The Superintendent or designee shall direct the District's guidance and counseling program. School counseling services, as described by State law, may be performed by school counselors or licensed educators with a school support personnel endorsement in the area of school counseling [PRESSPlus1]

The guidance program will assist students to identify career options consistent with their abilities, interests, and personal values. Students shall be encouraged to seek the help of counselors to develop specific curriculum goals that conform to the student's career objectives. All students will have the opportunity to receive career-oriented information. Representatives from colleges and universities, occupational training institutions and career-oriented recruiters, including the military, may be given access to the school campus in order to provide students and parents/guardians with information.

LEGAL REF.:

105 ILCS 5/10-22.24a and 5/10-22.24b.

23 Ill.Admin.Code §1.420(q).

CROSS REF.: 6:50 (School Wellness), 6:65 (Student Social and Emotional Development), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-22.24b, amended by P.A.s 102-876, 103-542, and 103-780, provides that school counselors as defined in 105 ILCS 5/10-22.24a or individuals who hold a Professional Educator License with a school support personnel endorsement in the area of school counseling under 105 ILCS 5/21B-25 may provide school counseling services. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, national origin, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, military status, unfavorable military discharge,[PRESSPlus1] reproductive health decisions,[PRESSPlus2] or actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination complaint by using Board policy 2:260, *Uniform Grievance Procedure*, or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the appropriate Intermediate Service Center Executive Director (pursuant to 105 ILCS 5/3-10) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8).

Any student may file a sex discrimination complaint by using Board policy 2:265, Title IX Grievance Procedure.[PRESSPlus3]

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator, who also serves as the District's Title IX Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures.

Nondiscrimination Coordinator:

Ed Piotrowski, Director of Human Resources
100 S. Brainard
LaGrange, IL 60525
epiotrowski@lths.net

708/579-6456

Complaint Managers:

Greg Gardner,
Associate Principal - South
4900 S. Willow Springs Rd.
Western Springs, IL 60558
ggardner@lths.net
708/579-6500

Kevin Brown,
Associate Principal - North
100 S. Brainard
LaGrange, IL 60525
kbrown@lths.net
708/579-6300

LEGAL REF.:

20 U.S.C. §1681 *et seq*., Title IX of the Education Amendments of 1972; 34 C.F.R. Part 106.

29 U.S.C. §791 *et seq*., Rehabilitation Act of 1973; 34 C.F.R. Part 104.

42 U.S.C. §2000d, Title VI of the Civil Rights Act of 1964; 34 C.F.R. Part 100.

42 U.S.C. §11431 *et seq*., McKinney-Vento Homeless Assistance Act.

Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).

Ill. Constitution, Art. I, §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60, 5/10-20.63, 5/10-22.5, and 5/27-1.

775 ILCS 5/1-101 *et seq*., Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

23 Ill.Admin.Code §1.240 and Part 200.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:330 (Student Use of Buildings - Equal Access), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

PRESSPlus Comments

PRESSPlus 1. Updated to more comprehensively reflect categories protected by the Ill. Human Rights Act (775 ILCS 5/). **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students

Required Health Examinations and Immunizations

A student's parents/guardians shall present proof that the student received a health examination, with proof of the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health (IDPH), within one year prior to:

1. Entering the ninth grade; and
2. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, Head Start programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).

Proof of immunization against meningococcal disease is required for students in grade 12.

As required by State law:

1. Health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice registered nurse, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.
2. A diabetes screening is a required part of each health examination; diabetes testing is not required.
3. An age-appropriate developmental screening and an age-appropriate social and emotional screening are required parts of each health examination. A student will not be excluded from school due to his or her parent/guardian's failure to obtain a developmental screening or a social and emotional screening.
4. The District will provide informational materials regarding influenza and influenza vaccinations[PRESSPlus1] developed, provided, or approved by the IDPH when it provides information on immunizations, infectious diseases, medications, or other school health issues to students' parents/guardians.

Unless the student is homeless or transferring from out-of-state, failure to comply with the above requirements by the first day of school of the current school year will result in the student's exclusion from school until the required health forms are presented to the District. New students transferring from out of state shall have 30 days following registration to comply with the health examination and immunization regulations. If a medical reason prevents a student from receiving a required immunization by the first day of school, the student must present, by the first day of school, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice registered nurse, physician assistant, or local health department responsible for administering the immunizations.

Eye Examination

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required.

Parents/guardians of students entering an Illinois school for the first time shall present proof before October 15 of the current school year that the student received an eye examination within one year prior to entry of the school. A physician licensed to practice medicine in all of its branches, or a licensed optometrist, must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parents/guardians are notified of this eye examination requirement in compliance with the rules of the IDPH. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

Dental Examination

All children in ninth grade must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the IDPH.

If a child in the ninth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

Exemptions

In accordance with rules adopted by the IDPH, a student will be exempted from this policy's requirements for:

1. Religious grounds, if the student's parents/guardians present the IDPH's Certificate of Religious Exemption form to the Superintendent or designee. When a Certificate of Religious Exemption form is presented, the Superintendent or designee shall immediately inform the parents/guardians of exclusion procedures pursuant to Board policy 7:280, *Communicable and Chronic Infectious Disease,* and State rules if there is an outbreak of one or more diseases from which the student is not protected.
2. Health examination or immunization requirements on medical grounds, if the examining physician, advanced practice registered nurse, or physician assistant provides written verification.
3. Eye examination requirement, if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist.

4. Dental examination requirement, if the student's parents/guardians show an undue burden or a lack of access to a dentist.

Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. Board of Education policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.:

42 U.S.C. §11431 *et seq.*, McKinney-Vento Homeless Assistance Act.

105 ILCS 5/27-8.1 and 45/1-20.

410 ILCS 45/7.1, Lead Poisoning Prevention Act.

410 ILCS 315/2e, Communicable Disease Prevention Act.

23 Ill.Admin.Code §1.530.

77 Ill. Admin.Code Part 664, Socio-Emotional and Developmental Screening.

77 Ill.Admin.Code Part 665, Child and Student Health Examination and Immunization.

77 Ill.Admin.Code Part 690, Control of Notifiable Diseases and Conditions Code.

CROSS REF.: 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:280 (Communicable and Chronic Infectious Disease)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, eff. 1-1-25. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:160 Student Appearance

A student's appearance, including dress and hygiene, must not disrupt the educational process or compromise standards of health and safety. The District does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists, nor does it prohibit hairstyles historically associated with any other protected status under Board policy 7:10, Equal Educational Opportunities.[PRESSPlus1] The District also does not prohibit the right of a student to wear or accessorize the student's graduation attire with items associated with the student's cultural, ethnic, or religious identity or other characteristic or category protected under the Ill. Human Rights Act, 775 ILCS 5/1-103(Q). Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance will be developed by the Superintendent or designee and included in the *Student Handbook(s)*.

LEGAL REF.:

105 ILCS 5/2-3.25 and 5/10-22.25b.

Tinker v. Des Moines Indep. Sch. Dist., 393 U.S. 503 (1969).

CROSS REF.: 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement and to align with policy 7:165, *School Uniforms*. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:180 Prevention of and Response to Bullying, Intimidation, and Harassment

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, religion, sex, national origin, ancestry, physical appearance, socioeconomic status, academic status, pregnancy, parenting status, homelessness, age, marital status, physical or mental disability, military status, sexual orientation, gender-related identity or expression, unfavorable discharge from military service, order of protection status, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a non school-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any non school-related activity, function, or program.

Definitions from 105 ILCS 5/27-23.7

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;

2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and (vii) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other protected category that is identified in the Ill. Human Rights Act.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

<u>Bullying Prevention and Response Plan</u>

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below.

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator:

Ed Piotrowski, Director of Human Resources
100 S. Brainard
LaGrange, IL 60525
epiotrowski@lths.net
708/579-6456

Complaint Managers:

Greg Gardner,
Associate Principal - South
4900 S. Willow Springs Rd.
Western Springs, IL 60558
ggardner@lths.net
708/579-6500

Sarah Smith,
Associate Principal - North
100 S. Brainard
LaGrange, IL 60525
ssmith@lths.net
708/579- 6300

4. Consistent with federal and State laws and rules governing student privacy rights, the parents/guardians of all students involved in an alleged incident of bullying will be notified of such, along with threats, suggestions, or instances of self-harm determined to be the result of bullying, within 24 hours after the school's administration is made aware of the student's involvement in the incident. As appropriate, the school's administration shall also discuss the availability of social work services, counseling, school psychological services,

other interventions, and restorative measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained within the 24-hour period.

5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:

a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported incident of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. Any person's act of reprisal or retaliation may be treated as either: (1) bullying, (2) acts subject to disciplinary action, up to and including suspension, and /or expulsion, and/or (3) both options (1) and (2) for purposes of determining any consequences or other appropriate remedial actions.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as either: (1) *bullying*, (2) acts subject to disciplinary action up to and including suspension and/or expulsion, and/or (3) both (1) and (2) for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.

10. The Superintendent or designee shall post this policy on the District's publicly accessible website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.
11. Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation:

a. The frequency of victimization;
b. Student, staff, and family observations of safety at a school;
c. Identification of areas of a school where bullying occurs;
d. The types of bullying utilized; and
e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. The Superintendent or designee will post the information developed as a result of the policy evaluation on the District's website, or if a website is not available, the information will be provided to school administrators, Board Members, school personnel, parents/guardians, and students.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
    a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
    b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sex~~ual harassment~~ discrimination[PRESSPlus1] in violation of Title IX of the Education Amendments of 1972.
    c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
    d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
    e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.

f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
g. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
j. 7:315, *Restrictions on Publications; High Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-22.6(b-20), 5/24-24, and 5/27-23.7.

405 ILCS 49/, Children's Mental Health Act.

775 ILCS 5/1-103, Ill. Human Rights Act.

23 Ill.Admin.Code §§1.240, 1.280, and 1.295.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:315 (Restrictions on Publications; High Schools)

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:200 Suspension Procedures

In-School Suspension

The Superintendent or designee is authorized to maintain an in-school suspension program. The program shall include, at a minimum, each of the following:

1. Before assigning a student to in-school suspension, the charges will be explained and the student will be given an opportunity to respond to the charges.
2. Students are supervised by licensed school personnel.
3. Students are given the opportunity to complete classroom work during the in-school suspension for equivalent academic credit.

Out-of-School Suspension

The Superintendent or designee shall implement suspension procedures that provide, at a minimum, for each of the following:

1. A conference during which the charges will be explained and the student will be given an opportunity to respond to the charges before he or she may be suspended.
2. A pre-suspension conference is not required, and the student can be immediately suspended when the student's presence poses a continuing danger to persons or property or an ongoing threat of disruption to the educational process. In such cases, the notice and conference shall follow as soon as practicable.
3. An attempted phone call to the student's parent(s)/guardian(s).
4. A written notice of the suspension to the parent(s)/guardian(s) and the student, which shall:

a. Provide a full statement of the reasons for the suspension;
b. Provide notice to the parent(s)/guardian(s) of their child's right to a review of the suspension;
c. Include information about an opportunity to make up work missed during the suspension for equivalent academic credit;
d. Provide rationale as to the specific duration of the suspension; and
e. Depending upon the length of the out-of-school suspension, include the following applicable information:

    i. For a suspension of 3 school days or less, that the student's continuing presence in school would either pose:

        a) A threat to school safety, or

        b) A disruption to other students' learning opportunities.

ii. For a suspension of 4 or more school days:

a) That other appropriate and available behavioral and disciplinary interventions have been exhausted and/or that school officials determined that no other appropriate and available interventions existed for the student.

b) As to whether school officials attempted other interventions and/or determined that no other interventions were available for the student, and

c) That the student's continuing presence in school would either:

i) Pose a threat to the safety of other students, staff, or members of the school community, or

ii) Substantially disrupt, impede, or interfere with the operation of the school.

iii. For a suspension of 4[PRESSPlus1] or more school days, the information listed in section 4.e.ii., above, along with documentation by the Superintendent or designee determining what, if any, appropriate and available support services will be provided to the student during the length of his or her suspension.

5. A summary of the notice, including the reason for the suspension and the suspension length, must be given to the Board by the Superintendent or designee.
6. Upon request of the parent(s)/guardian(s), a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board. At the review, the student's parent(s)/guardian(s) may appear and discuss the suspension with the Board or its hearing officer and may be represented by counsel. Whenever there is evidence that mental illness may be the cause for the suspension, the Superintendent or designee shall invite a representative from a local mental health agency to consult with the Board. After presentation of the evidence or receipt of the hearing officer's report, the Board shall take such action as it finds appropriate. If the suspension is upheld, the Board's written suspension decision shall specifically detail items 4(c), 4(d), and 4(e), above.

LEGAL REF.:

Goss v. Lopez, 419 U.S. 565 (1975).

105 ILCS 5/10-20.14, 5/10-22.6.

23 Ill.Admin.Code §1.280.

CROSS REF.: 5:100 (Staff Development), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior), 7:220 (Bus Conduct)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896. In consultation with stakeholders, the Ill. State Board of Education (ISBE) must draft and publish guidance for the re-engagement of students who are suspended out-of-school, expelled, or returning from an alternative school setting by 7-1-25. **Issue 117, October 2024**

Document Status: Draft Update

COMMUNITY RELATIONS

8:10 Connection with the Community

Public Relations

The Board President is the official spokesperson for the School Board.[PRESSPlus1] The Superintendent is the District's chief spokesperson. The Board, in collaboration with the Superintendent or designee,[PRESSPlus2] shall plan and implement a District public relations program that will:

1. Develop community understanding of school operation.
2. Gather community attitudes and desires for the District.
3. Ensure[PRESSPlus3] adequate financial support for a sound educational program.
4. Help the community feel a more direct responsibility for the quality of education provided by their schools.
5. Earn the community's good will, respect, and trust.
6. Promote a genuine spirit of cooperation between the school and the community.
7. Keep the news media and community accurately informed.

The public relations program should include:

1. Regular news releases concerning District programs, policies, and activities, and special event management for distribution by, for example, posting on the District website, using social media accounts[PRESSPlus4] and/or sending to the news media.
2. News conferences, interviews, and official Board or District statements, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. As official spokesperson for the Board, the Board President will communicate on behalf of the Board to the news media and community. Statements made by Board members when not authorized by the Board will be considered personal comments of the Board member, and Board members are encouraged to identify such statements as their personal opinions. Official Board or District statements (other than those made directly to the media) will be made through the District website and/or its social media accounts, at official District events, or through other official communication methods, such as District email or mailings. Individuals may speak for the District only with prior approval from the Superintendent.[PRESSPlus5]
3. Publications having a high quality of editorial content and effective format. All publications shall identify the District, school, department, or classroom and shall include the name of the Superintendent, the Building Principal, and/or the author and the publication date.
4. Other efforts that highlight the District's programs and activities.

News Media Relations

The District shall maintain open communications with the news media. The Superintendent or his designee shall be responsible for disseminating information and materials to the media. In addition, the Superintendent or his designee shall develop procedures governing the dissemination of information and materials to the media by other District employees. In general, all news releases to the media shall be made through the Office of the Superintendent or his designee.

Members of the media may be invited to regular or special school events and activities. Members of the media desiring access to school facilities, personnel or students must inform the Superintendent or his designee and comply with procedures governing their conduct established by the Superintendent. During emergency or crisis situations, the Superintendent or his designee may restrict access to school facilities by the media and/or impose restrictions on their conduct.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

PRESSPlus Comments

PRESSPlus 1. In alignment with the IASB *Foundational Principles of Effective Governance*, the school board president is the board's spokesperson (see sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*) and the superintendent is the district's spokesperson. **Issue 117, October 2024**

PRESSPlus 2. The board and superintendent should have a conversation regarding which objectives the board, superintendent, or both the board and superintendent together will implement. **Issue 117, October 2024**

PRESSPlus 3. Updated throughout for continuous improvement. **Issue 117, October 2024**

PRESSPlus 4. Updated in response to the U.S. Supreme Court case Lindke v. Freed, 601 U.S. 187 (2024), which held that a government official's speech on social media is attributable to the government if the official: (1) has actual authority to speak on behalf of the government on a particular matter; and (2) purports to exercise that authority when speaking on social media. If an official's speech on social media is attributable to the government, then the official's social media posts will be subject to scrutiny under the First Amendment. Social media accounts of government officials that are clearly labeled as personal (e.g., "This is the personal page of [insert name]") or with a disclaimer (e.g., "the views expressed are strictly my own") are presumed to contain only personal posts, though that presumption can be challenged depending on the particular facts. The Court did not distinguish between elected or appointed government officials and employees, suggesting that the same test would apply to government employees.

Because those who post on a district's social media accounts typically have authority to speak on the district's behalf, such accounts are likely either *limited public forums* (also referred to as *nonpublic forums*) or *public forums*. See, e.g., People for the Ethical Treatment of Animals v. Tabak, 2024 WL 3573661 (D.C. Cir. 2024)(finding the National Institutes of Health's (NIH) social media accounts were limited public forums because use of the accounts was limited to discussion of certain subjects; however, the NIH violated the First Amendment when it filtered out comments based on the plaintiff's viewpoints). Consider that school districts are different than federal government agencies and must ensure other duties to students, e.g., safety and security, which may require excluding certain comments from the district's social media accounts. **Issue 117, October 2024**

PRESSPlus 5. This item aligns with sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*, and the board member oath of office in 105 ILCS 5/10-16.5, which requires board members to swear or affirm that they "shall recognize that a board member has no legal authority as an individual and that decisions can only be made by a majority vote at a public board meeting." Making official statements through the district's website and official social media accounts, rather than through personal or "mixed use" accounts is a best practice and a strategy to mitigate First Amendment liability for board members and employees who communicate through social media platforms. Additionally, it is a best practice for board members or employees with social media accounts to clearly label their personal accounts as personal and limit district-related communications to official district accounts. **Issue 117, October 2024**

PRESS 116

SECTION 2 -BOARD OF EDUCATION

2:260 Uniform Grievance Procedure

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the Board of Education, its employees, or its agents have violated his or her rights guaranteed by the State or federal Constitution, State or federal statute, or Board policy, or has a complaint regarding any one of the following:

1. Title II of the Americans with Disabilities Act, 42 U.S.C. §12101 *et seq*.
2. Title IX of the Education Amendments of 1972, 20 U.S.C. §1681 *et seq*., excluding Title IX sexual harassment complaints governed by Board policy 2:265, *Title IX Grievance Procedure*
3. Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §791 *et seq*.
4. Discrimination and/or harassment on the basis of race, color, or national origin prohibited by the Illinois Human Rights Act, 775 ILCS 5/; Title VI of the Civil Rights Act of 1964, 42 U.S.C. §2000d *et seq*.; and/or Title VII of the Civil Rights Act of 1964, 42 U.S.C. §2000e *et seq*. (see Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*)
5. Title VII of the Civil Rights Act of 1964, 42 U.S.C. §2000e *et seq*. (see also number 4, above, for discrimination and/or harassment on the basis of race, color, or national origin)
6. Sexual harassment prohibited by the State Officials and Employees Ethics Act, 5 ILCS 430/70- 5(a); Illinois Human Rights Act, 775 ILCS 5/; and Title VII of the Civil Rights Act of 1964, 42 U.S.C. §2000e *et seq*. (Title IX sexual harassment complaints are addressed under Board policy 2:265, *Title IX Grievance Procedure*)
7. Breastfeeding accommodations for students, 105 ILCS 5/10-20.60 8.

Bullying, 105 ILCS 5/27-23.7

9. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
10. Curriculum, instructional materials, and/or programs
11. Victims' Economic Security and Safety Act, 820 ILCS 180/
12. Illinois Equal Pay Act of 2003, 820 ILCS 112/
13. Provision of services to homeless students
14. Illinois Whistleblower Act, 740 ILCS 174/
15. Misuse of genetic information prohibited by the Illinois Genetic Information Privacy Act, 410 ILCS 513/; and Titles I and II of the Genetic Information Nondiscrimination Act, 42 U.S.C. §2000ff *et seq*.
16. Employee Credit Privacy Act, 820 ILCS 70/.

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure. If a formal complaint is filed under this policy, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this policy may forego any informal suggestions and/or attempts to resolve it and may proceed directly to this grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parents/guardians); this includes mediation.

Right to Pursue Other Remedies Not Impaired

The right of a person to prompt and equitable resolution of a complaint filed under this policy shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a person is pursuing another remedy subject to a complaint under this policy, the District will continue with a simultaneous investigation under this policy.

A complaint may be filed with the Department of Education, Office for Civil Rights. The Illinois Regional Office for Civil Rights is located in Chicago at:

Chicago Office for Civil Rights

U.S. Department of Education

Citigroup Center

500 West Madison Street, Suite 1475

Chicago, IL 60661

Phone: 312/730-1560

Fax: 312/730-1576

TDD: 877/521-2172

Email: OCR.Chicago@ed.gov

Deadlines

All deadlines under this policy may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, *school business days* means days on which the District's main office is open.

Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student's parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

For any complaint alleging bullying and/or cyberbullying of students, the Complaint Manager or designee shall process and review the complaint under Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

For any complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall process and review the complaint under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, in addition to any response required by this policy.

For any complaint alleging sexual harassment or other violation of Board policy 5:20, *Workplace Harassment Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall process and review the complaint according to that policy, in addition to any response required by this policy, and shall consider whether an investigation under Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, should be initiated.

Investigation Process

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. The Complaint Manager shall ensure both parties have an equal opportunity to present evidence during an investigation. The complaint and identity of the Complainant will not be disclosed except: (1) as required by law, this policy, or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law, this policy, or any collective bargaining agreement, (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

The Complaint Manager will inform, at regular intervals, the person(s) filing a complaint under this policy about the status of the investigation. Within 30 school business days after the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time from the Superintendent. .

The Superintendent will keep the Board informed of all complaints.

If a complaint contains allegations involving the Superintendent or Board member(s), the written report shall be filed directly with the Board, which will make a decision in accordance with paragraph four of the following section of this policy.

Decision and Appeal

Within five school business days after receiving the Complaint Manager's report, the Superintendent shall provide his or her written decision to the Complainant and the accused as well as to the Complaint Manager. All decisions shall be based upon the *preponderance of evidence* standard.

Within 10 school business days after receiving the Superintendent's decision, the Complainant or the accused may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board.

Within 30 school business days after an appeal of the Superintendent’s decision, the Board shall affirm, reverse, or amend the Superintendent’s decision or direct the Superintendent to gather additional information. Within five school business days after the Board’s decision, the Superintendent shall inform the Complainant and the accused of the Board’s action.

For complaints containing allegations involving the Superintendent or Board member(s), within 30 school business days after receiving the Complaint Manager’s or outside investigator’s report, the Board shall provide its written decision to the Complainant and the accused as well as to the Complaint Manager. With regard to any review, deliberations, or determination by the Board of the Complaint Manager's or outside investigator's report and the related complaint, the Board shall consider requiring the recusal of any board members who are parties or witnesses to the complaint.

This policy shall not be construed to create an independent right to a hearing before the Superintendent or Board. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

Appointing a Nondiscrimination Coordinator and Complaint Managers

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of employees, students, and others. The Nondiscrimination Coordinator also serves as the District's Title IX Coordinator.

The Superintendent shall appoint at least one Complaint Manager to administer the this policy. If possible, the Superintendent will appoint two Complaint Managers, each of a different gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, office addresses, email addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers. The Superintendent or designee shall ensure that students, parents/guardians, employees, and members of the community are informed of the contact information for the District's Nondiscrimination Coordinator and Complaint Managers on an annual basis.

Nondiscrimination Coordinator:

Ed Piotrowski, Director of Human Resources

100 S. Brainard
LaGrange, IL 60525

epiotrowski@lths.net

708/579-6456

Complaint Managers:

Greg Gardner,
Associate Principal - South

4900 S. Willow Springs Rd.
Western Springs, IL 60558

Sarah Smith,
Associate Principal - North

100 S. Brainard
LaGrange, IL 60525

ggardner@lths.net

708/579-6500

ssmith@lths.net

708/579-6300

LEGAL REF.:

8 U.S.C. §1324a *et seq*., Immigration Reform and Control Act. 20

U.S.C. §1232g, Family Education Rights Privacy Act.

20 U.S.C. §1400, The Individuals with Disabilities Education Act.

20 U.S.C. §1681 *et seq*., Title IX of the Education Amendments; 34 C.F.R. Part 106. 29

U.S.C. §206(d), Equal Pay Act.

29 U.S.C. §621 *et seq*., Age Discrimination in Employment Act. 29

U.S.C. §791 *et seq*., Rehabilitation Act of 1973.

29 U.S.C. §2612, Family and Medical Leave Act.

42 U.S.C. §2000d *et seq*., Title VI of the Civil Rights Act of 1964. 42

U.S.C. §2000e *et seq*., Title VII of the Civil Rights Act of 1964.

42 U.S.C. §2000ff *et seq*., Genetic Information Nondiscrimination Act. 42 U.S.C. §11431 *et seq*., McKinney-

Vento Homeless Assistance Act. 42 U.S.C. §12101 *et seq*.,

Americans With Disabilities Act; 28 C.F.R. Part 35.

105 ILCS 5/2-3.8, 5/3-10, 5/10-20, 5/10-20.5, 5/10-20.7a, 5/10-20.60, 5/10-20.69 5/10-20.75, 5/10-22.5, 5/22-19, 5/22-95 (final citation pending), 5/24-4, 5/27-1, 5/27-23.7, and 45/1-15. 5

ILCS 415/10(a)(2), Government Severance Pay Act.

5 ILCS 430/70-5(a), State Officials and Employees Ethics Act. 410

ILCS 513/, Ill. Genetic Information Privacy Act.

740 ILCS 174/, Whistleblower Act. 740

ILCS 175/, Ill. False Claims Act. 775

ILCS 5/, Ill. Human Rights Act.

820 ILCS 70/, Employee Credit Privacy Act.

820 ILCS 112/, Equal Pay Act of 2003 820 ILCS 180/,

Victims' Economic Security and Safety Act; 56 Ill.Admin.Code Part 280. 820 ILCS 112/, Equal

Pay Act of 2003.

23 Ill.Admin.Code §§1.240, 200.40, 226.50, and 226.570.

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 6:120 (Education of Children with Disabilities), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:315 (Restrictions on Publications; High Schools), 8:70 (Accommodating Individuals with Disabilities), 8:95 (Parental Involvement), 8:110 (Public Suggestions and Concerns)

Adopted:

Lyons Township High School District 204

Document Status: Draft Update

General Personnel

5:100 Staff Development Program

The Superintendent or designee shall implement a staff development program. The goal of the program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for licensed staff members shall be designed to effectuate any School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

Abused and Neglected Child Reporting Act (ANCRA) and *Erin's Law* Training

The staff development program shall include the Abused and Neglected Child Reporting Act (ANCRA) mandated reporter training and training on the awareness and prevention of child sexual abuse and grooming behaviors (*Erin's Law*) as follows (see Board policies 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*, and 5:90, *Abused and Neglected Child Reporting*):

1. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years.
2. By January 31 of every year, all school personnel must complete evidence-informed training on preventing, reporting, and responding to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations.

In-Service Training Requirements

The staff development program shall provide, at a minimum, within six months of employment and renewed at least once every five years thereafter (unless required more frequently by other State or federal law), the in-service training of all District staff who work with pupils on:

1. Health conditions of students, including but not limited to training on:
   a. Anaphylactic reactions and management, conducted by a person with expertise on anaphylactic reactions and management;
   b. Management of asthma, prevention of asthma symptoms, and emergency response in the school setting;
   c. The basics of seizure recognition and first aid and emergency protocols, consistent with best practice guidelines issued by the Centers for Disease Control and Prevention;
   d. The basics of diabetes care, how to identify when a diabetic student needs immediate or emergency medical attention, and whom to contact in case of emergency;

   e. Current best practices regarding identification and treatment of attention deficit hyperactivity disorder; and
   f. How to respond to an incident involving life-threatening bleeding, including use of a school's trauma bleeding control kit, if applicable.

2. Social-emotional learning. Training may include providing education to all school personnel about the content of the Illinois Social and Emotional Learning Standards, how they apply to everyday school interactions, and examples of how social emotional learning can be integrated into instructional practices across all grades and subjects.
3. Developing cultural competency, including but not limited to understanding and reducing implicit bias, including *implicit racial bias* as defined in 105 ILCS 5/10-20.61 (implicit bias training).
4. Identifying warning signs of mental illness, trauma, and suicidal behavior in youth, along with appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/2-3.166 (*Ann Marie's Law*) and the definitions of trauma, trauma-responsive learning environments, and whole child as set forth in 105 ILCS 5/3-11.[PRESSPlus2]
5. Domestic and sexual violence and the needs of expectant and parenting youth, conducted by persons with expertise in domestic and sexual violence and the needs of expectant and parenting youth. Training shall include, but is not limited to:
   a. Communicating with and listening to youth victims of domestic or sexual violence and expectant and parenting youth;
   b. Connecting youth victims of domestic or sexual violence and expectant and parenting youth to appropriate in-school services and other agencies, programs, and services as needed;
   c. Implementing the District's policies and procedures regarding such youth, including confidentiality; and
   d. Procedures for responding to incidents of teen dating violence that take place at school, on school grounds, at school-sponsored activities, or in vehicles used for school-provided transportation as outlined in 105 ILCS 110/3.10 (see Board policy 7:185, *Teen Dating Violence Prohibited*).
6. Protections and accommodations for students, including but not limited to training on:
   a. The federal Americans with Disabilities Act as it pertains to the school environment; and
   b. Homelessness.
7. Educator ethics and responding to child sexual abuse and grooming behavior (see Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*); including but not limited to training on:
   a. Teacher-student conduct;
   b. School employee-student conduct; and
   c. Evidence-informed training on preventing, recognizing, reporting, and responding to child sexual abuse and grooming as outlined in 105 ILCS 5/10-23.13 (*Erin's Law*).
8. Effective instruction in violence prevention and conflict resolution, conducted in accordance with the requirements of 105 ILCS 5/27-23.4 (violence prevention and conflict resolution education).

<u>Additional Training Requirements</u>

In addition, the staff development program shall include each of the following:

1. Ongoing professional development for teachers, administrators, school resource officers, and staff regarding the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.
2. Annual continuing education and/or training opportunities (professional standards) for school nutrition program directors, managers, and staff. Each school food authority's director shall document compliance with this requirement by the end of each school year and maintain documentation for a three-year period.
3. All high school coaching personnel, including the head and assistant coaches, and athletic directors must obtain online concussion certification by completing online concussion awareness training in accordance with 105 ILCS 25/1.15. Coaching personnel and athletic directors hired on or after 8-19-14 must be certified before their position's start date.
4. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
5. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
6. For delegated care aides performing services in connection with a student's seizure action plan, training in accordance with 105 ILCS 150/, the Seizure Smart School Act.
7. For delegated care aides performing services in connection with a student's diabetes care plan, training in accordance with 105 ILCS 145/, the Care of Students with Diabetes Act.
8. For all District staff, annual sexual harassment prevention training.
9. Title IX requirements for training in accordance with 34 C.F.R. §106.8(d) (see Board policy 2:265, *Title IX Grievance Procedure*).[PRESSPlus3]

10. Training for all District employees on the prevention of discrimination and harassment based on race, color, and national origin in school as part of new employee training and at least once every two years.
11. Training for at least one designated employee at each school about the Prioritization of Urgency of Need for Services (PUNS) database and steps required to register students for it.

The Superintendent shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*.

An opportunity shall be provided for all staff members[PRESSPlus4] to acquire, develop, and maintain the knowledge and skills necessary to properly administer life-saving techniques and first aid, including the Heimlich maneuver, cardiopulmonary resuscitation, and the use of an automated external defibrillator, in accordance with a nationally recognized certifying organization. Physical fitness facilities' staff must be trained in cardiopulmonary resuscitation and use of an automated external defibrillator.

LEGAL REF.:

20 U.S.C. §1681 *et seq*., Title IX of the Educational Amendments of 1972; 34 C.F.R. Part 106.

42 U.S.C. §1758b, Pub. L. 111-296, Healthy, Hunger-Free Kids Act of 2010; 7 C.F.R. Parts 210 and 235.

105 ILCS 5/2-3.62, 5/2-3.166, 5/3-11, 5/10-20.17a, 5/10-20.61, 5/10-22.6(c-5), 5/10-22.39, 5/10-23.12, 5/10-23.13, 5/22-80(h), 5/22-95, and 5/24-5.

105 ILCS 25/1.15, Interscholastic Athletic Organization Act.

105 ILCS 145/25, Care of Students with Diabetes Act

105 ILCS 150/25, Seizure Smart School Act.

105 ILCS 110/3, Critical Health Problems and Comprehensive Health Education Act.

325 ILCS 5/4, Abused and Neglected Child Reporting Act.

745 ILCS 49/, Good Samaritan Act.

775 ILCS 5/2-109 and 5/5A-103, Ill. Human Rights Act.

23 Ill.Admin.Code §§ 22.20, 226.800, and Part 525.

77 Ill.Admin.Code §527.800.

CROSS REF.: 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 4:160 (Environmental Quality of Buildings and Grounds), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 6:160 (English Learners), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:270 (Administering Medicines to Students), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:290 (Suicide and Depression Awareness and Prevention), 7:305 (Student Athlete Concussions and Head Injuries)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.39(b-5), amended by P.A.

103-603, eff. 1-1-25, deleting “chronic health conditions of students” from the list of required staff training regarding health conditions of students. **Issue 116, August 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-22.39(b-20), amended by P.A. 103-603, eff. 1-1-25, requiring in-service training on the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in 105 ILCS 5/3-11. **Issue 116, August 2024**

PRESSPlus 3. Updated in response to 34 C.F.R. §106.8(d). **Issue 116, August 2024**

PRESSPlus 4. Districts are not required to train staff on life-saving techniques, though 105 ILCS 110/3, amended by P.A. 103-608, eff. 1-1-25, requires that all teachers, administrators, and other school personnel, as determined by school officials, be provided with information about emergency procedures and life-saving techniques within 30 days after the first day of each school year. Such life-saving techniques must include the Heimlich maneuver, hands-only cardiopulmonary resuscitation (CPR), and automated external defibrillator (AED) use. The information provided must be in accordance with standards of the American Red Cross, the American Heart Association (AHA), or another nationally recognized certifying organization. See e.g., https://cpr.heart.org/en/cpr-courses-and-kits/hands-only-cpr/hands-only-cpr-resources, https://cpr.heart.org/en/training-programs/aed-implementation, and www.redcross.org/take-a-class/resources/learn-first-aid/adult-child-choking. **Issue 116, August 2024**

LYONS TOWNSHIP HIGH SCHOOL

CURRICULUM OFFICE 100 S. Brainard Ave., LaGrange, IL 60525-2101
Tel: (708) 579-6470 E-mail: seggerding@lths.net Website: www.lths.net

SCOTT D. EGGERDING
Director of Curriculum and Instruction

TO: Brian Waterman
Board of Education

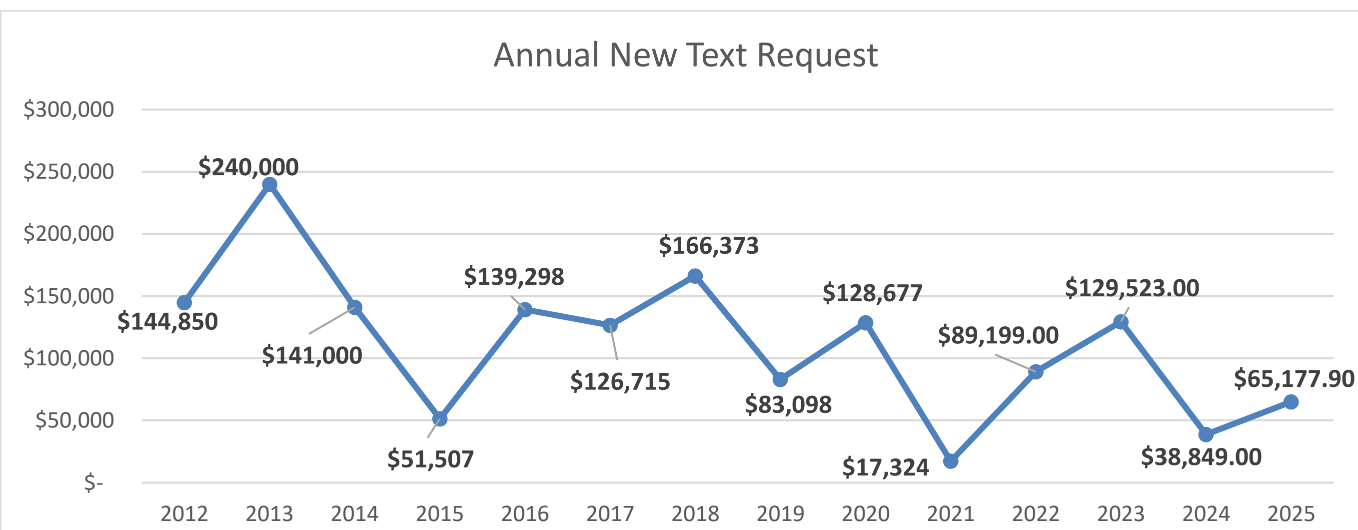
FROM: Scott Eggerding SE

DATE: January 21, 2025

RE: 2025-2026 Instructional Material Change Requests – Second Reading

BACKGROUND
Below and attached, please find the 2025-2026 proposed textbook/instructional material change requests. District funded texts and software expenditures are estimated at $65,177.90. There have been no changes made from the first reading on January 7th.

Observations:
- Texts up for adoption have been on display in the Board Room. We have not had any inquiries or feedback regarding these materials.
- All texts that are being replaced are 5 or more years old, indicating that we have maximized the use of previously purchased texts.
- As has been the trend since we purchased Chromebooks, we are including a few new textbooks that include electronic access for students as well as class sets of hardbound books to be used in the classroom.
- Curriculum used by teachers is also included. While these are not “texts,” they will provide the curriculum materials in the classroom. In most instances, these include online resources as well as student access to materials. All of the proposed curriculum is being presented as District Purchase. Costs for any training or professional development are not included and will be a part of the regular Curriculum and Instruction or Division professional development budget for 2025-2026.



Text Designation Adoption/Change: The information provided in the attached spreadsheets is sorted by the text designation and includes division, course title, book title, ISBN, unit cost, projected enrollment, and an estimated total item cost to the District. Total costs do not include teacher resource materials unless they are included as part of the package price offered by publishers. All costs are estimated based on enrollment histories, where available. As a reminder, we designate our textbooks based on the following codes:

DT = District Text. These books are purchased by the District and loaned to students. The student textbook fee is used primarily to purchase this kind of textbook.
CS = Class Set. These books are purchased in bundles to be used by an entire class at one time. Some courses choose to have a class set of the hardback textbook while students have a digital version for use at home. Class sets are kept in the classroom and not distributed during book pick-up.
CN = Consumables. Consumables are books purchased by students in addition to their textbook fee. These materials include workbooks and novels that are not returned at the end of the semester. Courses with one-time digital access are also considered consumable.
DRP = Dropped Text. We will no longer purchase or distribute dropped books. The bookstore looks to sell back any remaining books to textbook wholesalers to offset other textbook costs.

Divisional Cost Summary: This page shows the total amount of textbooks requested for 2024-2025 and include those that will be purchased by students and those purchased using District funds.

Additional Items for Consideration during the First Reading:

1. Each textbook/material change request has been reviewed with the appropriate division chair. Textbook adoptions are, at a minimum, on a five-year cycle, with a goal to replace texts with the most recent edition possible; however, new texts may be recommended if a new book is available that better fits the course objectives. In some instances, publishers have changed editions of textbooks, requiring a change since older editions are no longer available and/or instructionally inadequate. Other changes are a result of a partnership with a college that requires a new text to qualify for dual credit.
2. Additional texts may be brought forward in April based on new editions or changes to dual credit partnership materials.

RECOMMENDATION

I recommend that the Board approve the attached 2025-2026 Instructional Material Change Requests as presented.

District Purchased Texts (Purchased by the District and supplmented through the textbook fee)

Division	Course	Text	ISBN	Age of Drop	Desig-nation	Cost per Unit	Enroll	Estimated Cost
Global Studies/SS	AP Psychology	Myers' Psychology for the AP Course	9781319281168	5	DT	$166.98	180	$30,056.40
Global Studies/Bus	All Programming Courses	CodeHS www.codehs.com	N/A		DT	$3,750.00	4	$15,000.00
Global Studies/Bus	Accounting 2	SIM Net Excel	N/A		DT	$67.00	52	$3,484.00
Global Studies AT	Private Pilot Course	Take Flight Interactive	N/A	N/A	DT	$89.00	32	$2,848.00
Global Studies/AT	All Aviation Courses	Microsoft Flight Sim 2024 Standard Edition	N/A	18	DT	$69.99	50	$3,499.50
Science	Biology Prep and Accel	Cells: Improving Global Health: Tche Edit.	N/A	N/A	DT	$105.00	10	$1,050.00
Science	Biology Prep and Accel	Cells: Improving Global Health Tch Resc.	N/A	N/A	DT	$75.00	10	$750.00
Science	Biology Prep and Accel	Cells: Improving Global Health Online Portal	N/A	N/A	DT	$5.00	900	$4,500.00
Science	Biology Prep and Accel	Cells: Improving Global Health: Tchr Portal	N/A	N/A	DT	$399.00	10	$3,990.00

$65,177.90

Class Sets (Purchased by the District and stored in the classroom)

Division/Dept.	Course	Text	ISBN	Age of Drop	Desig-nation	Cost per Unit	Enroll	Estimated Cost
Special Education	Geometry, Geometry PSD	Geometry Concepts and Skills	9780618087587	N/A	CS	$25.00	65	0*

*No additional cost since we have enough books on hand to make the class sets.

$0.00

Consumables (purchased by students and not returned/sold back to the bookstore)

Division/Dept.	Course	Text	ISBN	Age of Drop	Desig-nation	Cost per Unit	Enroll	Estimated Cost
LAD/English	American Studies Accel	Poverty, by America	9780593239933	N/A	CN	$15.00	100	$ 1,500.00
LAD/English	American Studies Accel	Rising: Dispatches from the New American Shore	9781571313812	N/A	CN			
LAD/English	American Studies Accel	Life and Death of the American Worker	9781668078822	N/A	CN			
LAD/English	American Studies Accel	Braiding Sweetgrass	9781571313560	N/A	CN			
Global Studies/SS	AP Psychology	Achieve for Myers' Psychology/AP Course	9781319551643	5	CN	$39.00	180	$7,020.00

$8,520.00

Dropped Books

Division/Dept.	Course	Text	ISBN	Age of Drop	Desig-nation	Notes
LAD/English	American Studies Accel	$2.00 A Day: Living on Almost Nothing in America		N/A	DRP	Lit Circle-replaced
LAD/English	American Studies Accel	Evicted: Poverty and Profit in the American City		N/A	DRP	Lit Circle-replaced
LAD/English	American Studies Accel	Custer Died for Your Sins: An Indian Manifesto		N/A	DRP	Lit Circle-replaced
LAD/English	American Studies Accel	The Faraway Brothers: Two Young Migrants...		N/A	DRP	Lit Circle-replaced
LAD/English	American Studies Accel	The Immortal Life of Henrietta Lacks		N/A	DRP	Lit Circle-replaced

Divisional Cost Summary

Division/Dept.	Course	Text	ISBN	Age of Drop	Designation	Cost per Unit	Enrollment	Estimated Cost
LAD/English	American Studies Accel	Poverty, by America	9780593239933	N/A	CN	$15.00	100	$ 1,500.00
LAD/English	American Studies Accel	Rising: Dispatches from the New American Shore	9781571313812	N/A	CN			
LAD/English	American Studies Accel	Life and Death of the American Worker	9781668078822	N/A	CN			
LAD/English	American Studies Accel	Braiding Sweetgrass	9781571313560	N/A	CN			
							Total	$1,500.00
				Cost to District				**$0.00**

Division/Dept.	Course	Text	ISBN	Age of Drop	Designation	Cost per Unit	Enrollment	Estimated Cost
Science	Biology Prep and Accel	Cells: Improving Global Health: Tche Edit.			DT	$105.00	10	$1,050.00
Science	Biology Prep and Accel	Cells: Improving Global Health Tch Resc.			DT	$75.00	10	$750.00
Science	Biology Prep and Accel	Cells: Improving Global Health Online Portal			DT	$5.00	900	$4,500.00
Science	Biology Prep and Accel	Cells: Improving Global Health: Tchr Portal	N/A	N/A	DT	$399.00	10	$3,990.00
							Total	$10,290.00
				Cost to District				**$10,290.00**

Division/Dept.	Course	Text	ISBN	Age of Drop	Designation	Cost per Unit	Enrollment	Estimated Cost
Global Studies/SS	AP Psychology	Myers' Psychology for the AP Course	9781319281168	5	DT	$166.98	180	$30,056.40
Global Studies/SS	AP Psychology	Achieve for Myers' Psychology/AP Course	9781319551643	5	CN	$39.00	180	$7,020.00
Global Studies/Bus	All Programming Courses	CodeHS www.codehs.com	N/A		DT	$3,750.00	4	$15,000.00
Global Studies/Bus	Accounting 2	SIM Net Excel	N/A		DT	$67.00	52	$3,484.00
Global Studies AT	Private Pilot Course	Take Flight Interactive	N/A	N/A	DT	$89.00	32	$2,848.00
Global Studies/AT	All Aviation Courses	Microsoft Flight Sim 2024 Standard Edition	N/A	18	DT	$69.99	50	$3,499.50
							Total	$61,907.90
				Cost to District				**$54,887.90**

Divisional Cost Summary

Division/Dept.	Course	Text	ISBN	Age of Drop	Designation	Cost per Unit	Enrollment	Estimated Cost
Special Education	Geometry, Geometry PSD	Geometry Concepts and Skills	978-0618087587	N/A	CS	$25.00	65	$1,625.00
							Total	$1,625.00
				Total Cost to District				**$0.00**

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms and copies of books for Board Room display by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	Special Education
Department	Special Education
Course Title	Geometry, Geometry PSD
Course Number(s)	IP2331/2, IP2336/7, IP2361/2, IP2366/7
Course Level	III
Projected Enrollment for 2025-26	65

II. ADD/DROP YEAR		
	ADD	DROP
2025-26	X	
2026-27	X	
2027-28	X	

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION		
	ADD	DROP
Text/Material Title	Geometry Concepts and Skills	
Author(s)	Ron Larson, Laurie Boswell, and Lee Stiff	
Publisher	Holt McDougal	
Copyright Date/Edition	2003	
ISBN 13#	978-0618140510	
CD Rom Included? ISBN#		
Software ISBN#		
Reading Level		
Catalog/Web/Purchase Source		

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback	X	E-book	
Hardback w/digital		CD Rom	
Paperback		Website subscription	
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies			4
Blackline Masters		Software	
Workbooks/Lab Manuals		Videos	
Wraparound Editions		E-book	
Study Guides		Test Banks	

VI. Comments (Box will expand as needed)

This textbook is already used in the existing North Campus Geometry Cross-Categorical (IP2331/2) and Geometry PSD (IP2351/2) courses. Each student currently receives a textbook. The request is to change to a class set for the existing courses, as well as to add class sets to the new in 2025-26 South Campus Geometry Cross-Categorical (IP2336/7) and Geometry PSD (IP2366/7) courses.

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	
CS: Class Sets of texts purchased by the District and stored in classrooms	4 sets of 13
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	
Grant: (specify in comments above)	
Total cost to student for course (CN above + other CN and fees for the course)	0

VIII. RATIONALE AND SIGNATURES

A. Rationale Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)

The request to change to a class set for the existing courses is because the textbook is currently used as a supplemental resource within the class period. Students do not need access to the text to complete course requirements outside of the class period. Additionally, the equivalent courses will be offered at South Campus for the first time in 25-26, so the request is to include a class set of textbooks for the South Campus courses as well.

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

1.	Teacher(s)					Date 12/10/24
2.	Recommend	X	Do Not Recommend		Assistant Division Chair	Date 12/10/24
3.	Approved	X	Not Approved		Division Chair Melion Macne	Date 12/10/24
4.	Approved	X	Not Approved		Director of Curriculum and Instruction	Date 1/2/25

IX. FOR BOOKSTORE USE ONLY

A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc: · Director of Curriculum & Instruction
· Division Chair/Assistant Division Chair
· Bookstore

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms <u>and copies of books for Board Room display</u> by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	LAD
Department	English
Course Title	American Studies Accel
Course Number(s)	LA7411 and LA7412
Course Level	IV
Projected Enrollment for 2025-26	100

II. ADD/DROP YEAR		
	ADD	DROP
2025-26	X	X
2026-27		
2027-28		

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION		
	ADD	DROP
Text/Material Title	1. *Poverty, by America* by Matthew Desmond ISBN: 978-0593239933 2. *Rising: Dispatches from the New American Shore* ISBN: 978-1571313812 3. *Life and Death of the American Worker: The Immigrants Taking on America's Largest Meatpacking Company* by Alice Driver ISBN: 978-1668078822 4. *Braiding Sweetgrass* by Robin Kimmerer ISBN: 978-1571313560	1. *$2.00 A Day: Living on Almost Nothing in America* by Kathryn Edin and Luke Shaefer 2. *Evicted: Poverty and Profit in the American City* by Matthew Desmond 3. *Custer Died for Your Sins: An Indian Manifesto* by Vine Deloria, Jr. 4. *The Faraway Brothers: Two Young Migrants and the Making of an American Life* by Lauren Markham 5. *The Immortal Life of Henrietta Lacks* by Rebecca Skloot
Author(s)	See above.	See above.
Publisher		
Copyright Date/Edition		
ISBN 13#		
CD Rom Included? ISBN#		
Software ISBN#		
Reading Level		
Catalog/Web/Purchase Source		

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback		E-book	
Hardback w/digital		CD Rom	
Paperback	X	Website subscription	
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies			
Blackline Masters		Software	
Workbooks/Lab Manuals		Videos	
Wraparound Editions		E-book	
Study Guides		Test Banks	

VI. Comments (Box will expand as needed)

Please open this link for a list of current titles that will remain as choices and the proposed new additions. This list includes a synopsis of each book. Students will continue to pay a $15 flat fee for the title they choose, and texts are ordered after students make their selections. LT does not purchase any of these books up front.

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	
CS: Class Sets of texts purchased by the District and stored in classrooms	
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	$15.00
Grant: (specify in comments above)	
Total cost to student for course (CN above + other CN and fees for the course)	**$90.00**

VIII. RATIONALE AND SIGNATURES

A. Rationale Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)

In our final unit of American Studies, students select a text aligned with their interest in an area of reform in American history. The independent reading book list is essential in fostering student engagement and critical thinking, and I propose refining it to better meet students' interests and needs. By incorporating new, engaging, and relevant texts published in recent years, we can ensure the list reflects contemporary perspectives and resonates with our current students. Consolidating books with overlapping themes will streamline the selection process, allowing for a more focused exploration of key topics. This change also creates space for diverse titles that reflect the identities and experiences of our student body, increasing motivation and connection to the material. Updated options will expose students to a broader range of more contemporary perspectives within American literature, enriching their understanding of reform movements and cultural narratives. These modifications aim to better align with the topics that we explore in our course throughout the year. Ultimately, this approach supports our goal of cultivating a love of reading while deepening students' understanding of America's complex history and culture.

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

						Date
1.	Teacher(s)	Megan Dawson				Date 12.6.24
2.	Recommend	X	Do Not Recommend		Assistant Division Chair Toby Casella	Date 12.6.24
3.	Approved	X	Not Approved		Division Chair Karen Raino	Date 12.6.24
4.	Approved	X	Not Approved		Director of Curriculum and Instruction Scott D Seggart	Date 1/2/25

IX. FOR BOOKSTORE USE ONLY

A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc: · Director of Curriculum & Instruction
· Division Chair/Assistant Division Chair
· Bookstore

American Studies Reform Unit Book Selection Options

Text	Description
No Change to these texts--already in the curriculum.	
Fast Food Nation: The Dark Side of the All American Meal by Eric Schlosser (2001)	Fast food has hastened the malling of our landscape, widened the chasm between rich and poor, fueled an epidemic of obesity, and propelled American cultural imperialism abroad. That's a lengthy list of charges, but here Eric Schlosser makes them stick with an artful mix of first-rate reportage, wry wit, and careful reasoning. Schlosser's myth-shattering survey stretches from California's subdivisions where the business was born to the industrial corridor along the New Jersey Turnpike where many fast food's flavors are concocted. Along the way, he unearths a trove of fascinating, unsettling truths – from the unholy alliance between fast food and Hollywood to the seismic changes the industry has wrought in food production, popular culture, and even real estate.
Locking Up Our Own: Crime and Punishment in Black America by James Forman Jr. (2018)	Former public defender James Forman, Jr. is a leading critic of mass incarceration and its disproportionate impact on people of color. In *Locking Up Our Own,* he seeks to understand the war on crime that began in the 1970s and why it was supported by many African American leaders in the nation's urban centers. Forman shows us that the first substantial cohort of black mayors, judges, and police chiefs took office amid a surge in crime and drug addiction. Many prominent black officials, including Washington, D.C. mayor Marion Barry and federal prosecutor Eric Holder, feared that the gains of the civil rights movement were being undermined by lawlessness—and thus embraced tough-on-crime measures, including longer sentences and aggressive police tactics. In the face of skyrocketing murder rates and the proliferation of open-air drug markets, they believed they had no choice. But the policies they adopted would have devastating consequences for residents of poor black neighborhoods. A former D.C. public defender, Forman tells riveting stories of politicians, community activists, police officers, defendants, and crime victims. He writes with compassion about individuals trapped in terrible dilemmas—from the men and women he represented in court to officials struggling to respond to a public safety emergency. *Locking Up Our Own* enriches our understanding of why our society became so punitive and offers important lessons to anyone concerned about the future of race and the criminal justice system in this country.
Dreamland: The True Tale of America's Opiate Epidemic by Sam Quinones (2015)	In fascinating detail, Sam Quinones chronicles how, over the past 15 years, enterprising sugar cane farmers in a small county on the west coast of Mexico created a unique distribution system that brought black tar heroin—the cheapest, most addictive form of the opiate, 2 to 3 times purer than its white powder cousin—to the veins of people across the United States. Communities where heroin had never been seen before—from Charlotte, NC and Huntington, WVA, to Salt Lake City and Portland, OR—were overrun with it. Local police and residents were stunned. How could heroin, long considered a drug found only in the dense, urban environments along the East Coast, and trafficked into the United States by enormous Colombian drug cartels, be so incredibly ubiquitous in the American heartland? Who was bringing it here, and perhaps more importantly, why were so many townspeople suddenly eager for the comparatively cheap high it offered? With the same dramatic drive of *El Narco* and *Methland,* Sam Quinones weaves together two classic tales of American capitalism: The stories of young men in Mexico, independent of the drug cartels, in search of their own American Dream via the fast and enormous profits of trafficking cheap black-tar heroin to America's rural and suburban addicts, and that of Purdue Pharma in Stamford, Connecticut, determined to corner the market on pain with its new and expensive miracle drug, Oxycontin;

	extremely addictive in its own right. Quinones illuminates just how these two stories fit together as cause and effect: hooked on costly Oxycontin, American addicts were lured to much cheaper black tar heroin and its powerful and dangerous long-lasting high. Embroiled alongside the suppliers and buyers are DEA agents, local, small-town sheriffs, and the US attorney from eastern Virginia whose case against Purdue Pharma and Oxycontin made him an enemy of the Bush-era Justice Department, ultimately stalling and destroying his career in public service. *Dreamland* is a scathing and incendiary account of drug culture and addiction spreading to every part of the American landscape.
Ghosts in the Schoolyard: Racism and School Closings on Chicago's South Side by Eve L. Ewing (2018)	"Failing schools. Underprivileged schools. Just plain *bad* schools." That's how Eve L. Ewing opens *Ghosts in the Schoolyard*: describing Chicago Public Schools from the outside. The way politicians and pundits and parents of kids who attend other schools talk about them, with a mix of pity and contempt. But Ewing knows Chicago Public Schools from the inside: as a student, then a teacher, and now a scholar who studies them. And that perspective has shown her that public schools are not buildings full of failures—they're an integral part of their neighborhoods, at the heart of their communities, storehouses of history and memory that bring people together. Never was that role more apparent than in 2013 when Mayor Rahm Emanuel announced an unprecedented wave of school closings. Pitched simultaneously as a solution to a budget problem, a response to declining enrollments, and a chance to purge bad schools that were dragging down the whole system, the plan was met with a roar of protest from parents, students, and teachers. But if these schools were so bad, why did people care so much about keeping them open, to the point that some would even go on a hunger strike? Ewing's answer begins with a story of systemic racism, inequality, bad faith, and distrust that stretches deep into Chicago history. Rooting her exploration in the historic African American neighborhood of Bronzeville, Ewing reveals that this issue is about much more than just schools. Black communities see the closing of their schools—schools that are certainly less than perfect but that are *theirs*—as one more in a long line of racist policies. The fight to keep them open is yet another front in the ongoing struggle of black people in America to build successful lives and achieve true self-determination.
When Everything Changed: The Amazing Journey of American Women from 1960 to the Present by Gail Collins (2010)	Gail Collins, *New York Times* columnist and bestselling author, recounts the astounding revolution in women's lives over the past 50 years, with her usual "sly wit and unfussy style" (*People*). *When Everything Changed* begins in 1960, when most American women had to get their husbands' permission to apply for a credit card. It ends in 2008 with Hillary Clinton's historic presidential campaign. This was a time of cataclysmic change, when, after four hundred years, expectations about the lives of American women were smashed in just a generation. A comprehensive mix of oral history and Gail Collins's keen research--covering politics, fashion, popular culture, economics, sex, families, and work--*When Everything Changed* is the definitive book on five crucial decades of progress. The enormous strides made since 1960 include the advent of the birth control pill, the end of "Help Wanted--Male" and "Help Wanted--Female" ads, and the lifting of quotas for women in admission to medical and law schools. Gail Collins describes what has happened in every realm of women's lives, partly through the testimonies of both those who made history and those who simply made their way. Picking up where her highly lauded book *America's Women* left off, *When Everything Changed* is a dynamic story, told with the down-to-earth, amusing, and agenda-free tone for which this beloved *New York Times* columnist is known.

An American Summer: Love and Death in Chicago by Alex Kotlowitz (2019)	The numbers are staggering: over the past twenty years in Chicago, 14,033 people have been killed and another roughly 60,000 wounded by gunfire. What does that do to the spirit of individuals and community? Drawing on his decades of experience, Alex Kotlowitz set out to chronicle one summer in the city, writing of individuals who have emerged from the violence and whose stories capture the capacity--and the breaking point—of the human heart and soul. The result is a spellbinding collection of deeply intimate profiles that upend what we think we know about gun violence in America. Among others, we meet a man who as a teenager killed a rival gang member, and twenty years later is still trying to come to terms with what he's done; a devoted school social worker struggling with her favorite student, who refuses to give evidence in the shooting death of his best friend; the witness to a wrongful police shooting who can't shake what he has seen; and an aging former gang leader who builds a place of refuge for himself and his friends.
New Titles Proposed	
Poverty, by America by Matthew Desmond (2023)	The United States, the richest country on earth, has more poverty than any other advanced democracy. Why? Why does this land of plenty allow one in every eight of its children to go without basic necessities, permit scores of its citizens to live and die on the streets, and authorize its corporations to pay poverty wages? In this landmark book, acclaimed sociologist Matthew Desmond draws on history, research, and original reporting to show how affluent Americans knowingly and unknowingly keep poor people poor. Those of us who are financially secure exploit the poor, driving down their wages while forcing them to overpay for housing and access to cash and credit. We prioritize the subsidization of our wealth over the alleviation of poverty, designing a welfare state that gives the most to those who need the least. And we stockpile opportunity in exclusive communities, creating zones of concentrated riches alongside those of concentrated despair. Some lives are made small so that others may grow. Elegantly written and fiercely argued, this compassionate book gives us new ways of thinking about a morally urgent problem. It also helps us imagine solutions. Desmond builds a startlingly original and ambitious case for ending poverty. He calls on us all to become poverty abolitionists, engaged in a politics of collective belonging to usher in a new age of shared prosperity and, at last, true freedom.
Rising: Dispatches from the New American Shore	With every passing day, and every record-breaking hurricane, it grows clearer that climate change is neither imagined nor distant—and that rising seas are transforming the coastline of the United States in irrevocable ways. In *Rising*, Elizabeth Rush guides readers through some of the places where this change has been most dramatic, from the Gulf Coast to Miami, and from New York City to the Bay Area. For many of the plants, animals, and humans in these places, the options are stark: retreat or perish in place. Weaving firsthand testimonials from those facing this choice—a Staten Islander who lost her father during Sandy, the remaining holdouts of a Native American community on a drowning Isle de Jean Charles, a neighborhood in Pensacola settled by escaped slaves hundreds of years ago—with profiles of wildlife biologists, activists, and other members of these vulnerable communities, *Rising* privileges the voices of those too often kept at the margins. In a new afterword for the paperback edition, Rush highlights questions of storytelling, adaptability, and how to powerfully shift conversation around ongoing climate change—including the storms of 2017 and 2018: Hurricanes Harvey, Maria, Irma, Florence, and Michael.

Life and Death of the American Worker: The Immigrants Taking on America's Largest Meatpacking Company by Alice Driver (2024)	On June 27, 2011, a deadly chemical accident took place inside the Tyson Foods chicken processing plant in Springdale, Arkansas, where the company is headquartered. The company quickly covered it up although the spill left their employees injured, sick, and terrified. Over the years, Arkansas-based reporter Alice Driver was able to gain the trust of the immigrant workers who survived the accident. They rewarded her persistence by giving her total access to their lives. Having spent hours in their kitchens and accompanying them to doctor's appointments, Driver has memorialized in these pages the dramatic lives of husband and wife Plácido and Angelina, who liked to spend weekends planting seeds from their native El Salvador in their garden; father and son Martín and Gabriel, who migrated from Mexico at different times and were trying to patch up their relationship; and many other immigrants who survived the chemical accident in Springdale that day. During the course of Alice's reporting, the COVID-19 pandemic struck the community, and the workers were forced to continue production in unsafe conditions, watching their colleagues get sick and die one by one. These essential workers, many of whom only speak Spanish and some of whom are illiterate—all of whom suffer the health consequences of Tyson's negligence—somehow found the strength and courage to organize and fight back, culminating in a lawsuit against Tyson Foods, the largest meatpacking company in America. Richly detailed, fiercely honest, and deeply reported, Life and Death of the American Worker will forever change the way we think about the people who prepare our food.
Braiding Sweetgrass (2015)	Drawing on her life as an indigenous scientist, and as a woman, Kimmerer shows how other living beings—asters and goldenrod, strawberries and squash, salamanders, algae, and sweetgrass—offer us gifts and lessons, even if we've forgotten how to hear their voices. In reflections that range from the creation of Turtle Island to the forces that threaten its flourishing today, she circles toward a central argument: that the awakening of ecological consciousness requires the acknowledgment and celebration of our reciprocal relationship with the rest of the living world. For only when we can hear the languages of other beings will we be capable of understanding the generosity of the earth, and learn to give our own gifts in return.

I am proposing that we drop the following books from the list of options. Many of which have overlapping themes and/or a history of low interest from students:

- *$2.00 A Day: Living on Almost Nothing in America*
- *Evicted: Poverty and Profit in the American City*
- *Custer Died for Your Sins: An Indian Manifesto*
- *The Faraway Brothers: Two Young Migrants and the Making of an American Life*
- *The Immortal Life of Henrietta Lacks*

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms and copies of books for Board Room display by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	Global Studies
Department	Social Studies
Course Title	Advanced Placement Psychology
Course Number(s)	SS-8511
Course Level	V
Projected Enrollment for 2025-26	180

II. ADD/DROP YEAR		
	ADD	DROP
2025-26	X	
2026-27		
2027-28		

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION		
	ADD	DROP
Text/Material Title	Myers' Psychology for the A.P. Course	
Author(s)	David G. Myers	
Publisher	Bedford, Freeman, and Worth	
Copyright Date/Edition	March 1, 2024 / 4th edition	
ISBN 13#	978-1319281168	
CD Rom Included? ISBN#		
Software ISBN#		
Reading Level	11+	
Catalog/Web/Purchase Source		

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback	X	E-book	X
Hardback w/digital		CD Rom	
Paperback		Website subscription	X
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies			5
Blackline Masters		Software	
Workbooks/Lab Manuals		Videos	
Wraparound Editions	5	E-book	
Study Guides		Test Banks	5

VI. Comments (Box will expand as needed)

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	$166.98
CS: Class Sets of texts purchased by the District and stored in classrooms	
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	$6.50
Grant: (specify in comments above)	
Total cost to student for course (CN above + other CN and fees for the course)	$6.50

VIII. RATIONALE AND SIGNATURES

A. Rationale Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)

Our Advanced Placement Psychology course has used the Myers' Psychology for the AP Course, 3rd edition text for the past 5 years. The newest edition, Myers' Psychology for the AP Course, 4th edition has been chosen by the instructors for adoption for the 2025-2026 school year. The text is appropriate for the junior and senior students enrolled in A.P. Psychology and provides a comprehensive, orderly examination of psychological concepts that the course covers in preparation for the A.P. exam. Furthermore, the text is organized in units that are consistent with the recent course changes and updates by the College Board. Previous editions and other textbooks examine content and have unit structure that is no longer assessed by the College Board. The new unit structure includes five units and has online resources that allow students to interact with their textbook and provides online study tools such as quizzes, videos, and demonstrations. In addition, teachers will have access to an online community of fellow A.P. Psychology instructors. This will allow teachers to communicate with teachers from districts throughout the nation to ensure students are receiving the most updated research and activities possible to enhance their learning. This text is necessary for the continued success of the A.P. Psychology program.

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

1.	Teacher(s)		Lindsay Geraghty Michael Morrison John Seiple				Date
2.	Recommend		Do Not Recommend		Assistant Division Chair		Date
3.	Approved	✓	Not Approved		Division Chair		Date 12/19/24
4.	Approved	X	Not Approved		Director of Curriculum and Instruction		Date 1/2/25

IX. FOR BOOKSTORE USE ONLY

A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc: · Director of Curriculum & Instruction
· Division Chair/Assistant Division Chair
· Bookstore

bedford, freeman & worth
high school publishers

MPS

This price quote is good for 60 days. BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

Purchase Orders: Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942
Email: highschool@mpsvirginia.com / Phone: (540) 672-7744

Quote Number	00118686	Prepared By	Lisa Grosbier
Created Date	12/12/2024	Phone	+1 6466282141
		Email	lgrosbier@bfwpub.com
Bill To	Lyons Twp Hs District 204 All High School Dept 100 S. Brainard Ave La Grange, Illinois 60525 United States	Phone	7085796412
		Ship To	Lyons Twp Hs District 204 All High School Dept 100 S. Brainard Ave La Grange, Illinois 60525 United States

Itemized Products

ISBN	EAN	Product	Edition	Author	Sales Price	Quantity	Total Price
1319551645	9781319551643	Achieve for Myers' Psychology for the AP® Course (Six-Use Online; Add-On)	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 39.00	180.00	USD 7,020.00
1319281168	9781319281168	Myers' Psychology for the AP® Course	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 166.98	180.00	USD 30,056.40

Itemized Product Total: USD 37,076.40

Free Product: Please include in your PO:

ISBN	EAN	Free Product	Edition	Author	Net Price	Quantity	Your Price
1319475477	9781319475475	Teacher's Edition with Online Teacher Resources for Myers' Psychology for the AP® Course	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 495.98	4	$0.00
1319475957	9781319475956	Test Bank for Myers' Psychology for the AP® Course	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 495.98	4	$0.00

Total Available for Purchase USD 0.00

Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location Continental US and Puerto Rico

Shipping Fees: USD 1,853.82
Special Shipping Fees: USD 0.00
Total Shipping Fees: USD 1,853.82

Grand Totals

Itemized Products + Shipping Fees: USD 38,930.22

Instructor Resources

Digital Adopters: Instructor resources will be available within your product; no action needed
Print Only Adopters: Instructor resources can be unlocked by visiting www.bfwpub.com/AdopterTRM

Digital Subscription Terms

Digital subscription terms: With respect to each product, the number of licenses allocated to you will be determined by multiplying the quantity purchased by the number of uses (where use = year). [Example: 100 units of a 6-use product = 600 licenses.]

Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing August 1 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 31, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1]. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 31, 2030.]

For complete subscription terms, see bfwpub.com/subscription-terms. Your issuance of a purchase order based on this quote or your payment for the courseware subscription signifies your affirmative understanding and acceptance of these terms.

The Accelerator Option: If chosen at the time of initial purchase, the accelerator option permits the one-time option to upgrade to a new courseware edition at any time within your active courseware subscription term. It is your responsibility to inform your sales representative when you are ready to proceed with the upgrade. The Accelerator Option does not apply to e-books and applies exclusively to digital courseware and not print products.

Miscellaneous Information

Sole Source Statement: Competition in providing the above named products is precluded by the existence of a copyright. There are no like products available for purchase that serve the same purpose because of exclusive distribution/marketing rights. These products should be purchased directly from BFW (MPS) or its approved depositories. Purchases from any other source would not ensure the item's authenticity/warranty. Unapproved 3rd party vendors cannot provide packages, digital materials or teaching materials. BFW (MPS) cannot provide these items to a school if the student edition has been purchased through a third party. We are the sole source for these items and packages.

Note for Canadian Users: Please note that invoices are issued in CAD, but if payment is to be made via credit card, it will be processed through our US Bank and an exchange rate fee will be applied.

NOTE: If you plan to place an order and will require a signed data agreement, please send to your rep as soon as possible. Agreement reviews take an average of 1-3 weeks to review.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms and copies of books for Board Room display by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	Global Studies
Department	Business Ed
Course Title	Accounting 2
Course Number(s)	BU5522
Course Level	IV
Projected Enrollment for 2025-26	52

II. ADD/DROP YEAR		
	ADD	DROP
2025-26	X	
2026-27		
2027-28		

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION		
	ADD	DROP
Text/Material Title	SIMNet Excel	
Author(s)		
Publisher	McGraw Hill	
Copyright Date/Edition		
ISBN 13#		
CD Rom Included? ISBN#		
Software ISBN#		
Reading Level		
Catalog/Web/Purchase Source	https://www.mheducation.com/highered/simnet.html	

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback		E-book	
Hardback w/digital		CD Rom	
Paperback		Website subscription	x
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies			
Blackline Masters		Software	1
Workbooks/Lab Manuals		Videos	
Wraparound Editions		E-book	
Study Guides		Test Banks	

VI. Comments (Box will expand as needed)
SIMnet can help all students—no matter their major or career path—build the practical Excel skills they will need to be successful in business courses and in the work place.

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	$67/student
CS: Class Sets of texts purchased by the District and stored in classrooms	
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	
Grant: (specify in comments above)	
Total cost to student for course (CN above + other CN and fees for the course)	$0.00

VIII. RATIONALE AND SIGNATURES
A. Rationale Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)
The program includes financial modeling, data analysis, and accounting-specific Excel functions. It provides immediate feedback to students and teacher that can be used to further student learning. Without a software like this the feedback is primarily teacher dependent and reduces opportunities for student differentiation.

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

1.	Teacher(s)		Julie Bryar-Smith			Date
2.	Recommend		Do Not Recommend		Assistant Division Chair	Date
3.	Approved	✓	Not Approved		Division Chair	Date 12/19/24
4.	Approved	X	Not Approved		Director of Curriculum and Instruction	Date 1/2/25

IX. FOR BOOKSTORE USE ONLY		
A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc: • Director of Curriculum & Instruction
• Division Chair/Assistant Division Chair
• Bookstore

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204

2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms <u>and copies of books for Board Room display</u> by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	Global Studies
Department	Business Education
Course Title	AP Computer Science A, AP Computer Science Principles, Intro to Python, Web Development
Course Number(s)	
Course Level	
Projected Enrollment for 2025-26	250

II. ADD/DROP YEAR		
	ADD	DROP
2025-26	X	
2026-27		
2027-28		

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION		
	ADD	DROP
Text/Material Title		
Author(s)		
Publisher		
Copyright Date/Edition		
ISBN 13#		
CD Rom Included? ISBN#		
Software ISBN#		
Reading Level		
Catalog/Web/Purchase Source	CodeHS Pro Teacher License HS (District) for 4 teachers and 1 para. Unlimited students included under each of those teachers.	

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback		E-book	
Hardback w/digital		CD Rom	
Paperback		Website subscription	
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies			
Blackline Masters		Software	4
Workbooks/Lab Manuals		Videos	
Wraparound Editions		E-book	
Study Guides		Test Banks	

VI. Comments (Box will expand as needed)

See the attached quote from CodeHS. Above indicated "4" in software. That is because for the $15,000 price four teachers are provided the CodeHS Pro License. They waived the fee for Para access, so that will be provided at no charge.

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	$15,000 total
CS: Class Sets of texts purchased by the District and stored in classrooms	
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	
Grant: (specify in comments above)	

VIII. RATIONALE AND SIGNATURES

A. Rationale Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)

In August 2024, our free programming platform, replit.com, went to a per user monthly subscription. Programming/technology teachers needed to quickly pivot to other free options. Very few stable, reliable options exist at no cost. While CodeHS has a free version, we would like to pursue the Pro version that would allow students to collaborate on projects, allow for formative and summative learning/assessments and allow one platform for programming with academic integrity built in to discourage shared/plagiarized student work. Here are several other benefits:

- One platform for all LT teachers
- Integration with Canvas and the ability for a single place for all feedback for students (right now it is housed in THREE places and difficult for students to manage)
- The ability to create our own specific summative assignments per course
- The ability to create impromptu assignments for formative learning and lecture
- The ability to create group assignments for collaborative learning
- Academic integrity detection (like turnitin.com). *We have NEVER had this in Computer Science. It has always been a judgement call and a slippery slope for teachers.*
- Ability to assign labs PER student (for differentiated instruction)
- Updated curriculum that ties with the changes the College Board is releasing next year (2025-2026) for both APCSA and APCSP courses. They are already creating the new curriculum and it will be released early summer.

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

1.	Teacher(s)		Natalie Carlson, Matt VanDiepen, Ryan Gerenstein, Neil Lucchetti			Date
2.	Recommend		Do Not Recommend		Assistant Division Chair	Date
3.	Approved	✓	Not Approved		Division Chair	Date 12/19/24
4.	Approved	X	Not Approved		Director of Curriculum and Instruction	Date 1/2/25

IX. FOR BOOKSTORE USE ONLY

A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc:
- Director of Curriculum & Instruction
- Division Chair/Assistant Division Chair
- Bookstore

CodeHS Order Form

Contract #23374
Customer: Lyons Twp Hsd 204
ATTN: Scott Eggerding
100 South Brainard Ave
La Grange, IL 60525

Order Summary

Start Date	07/01/2025	**Total Amount**	$15,000.00
End Date	06/30/2026	**Billing Frequency**	Annual
Term	12 months	**Payment Method**	Check, Bank Transfer
Payment Terms	Net 30	**Auto Renewal**	No
Currency	USD	**Integrations**	Canvas LTI 1.3/LTI Advantage

Pricing Summary

Items	Start Date	End Date	Quantity	Price	Total Price
Pro Teacher License HS (District)	07/01/2025	06/30/2026	4	$3,750.00	$15,000.00
School Setup Fee - waived	07/01/2025	06/30/2026	2	$0.00	$0.00
Total					**$15,000.00**

Total fee under this Order Form: $15,000.00

Prepared By: Ally Fuller

Effective Date: 12/12/2024

Description of Licenses:
Pro Teacher License HS (District): This license provides Pro access to 1 teacher, and all of their sections and students. This includes District level features.

School Setup Fee: Set up fee for a school.

Notes:
District Pro Teacher License provides access to co-teachers.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms and copies of books for Board Room display by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	Global Studies
Department	Applied Technology
Course Title	All aviation related courses
Course Number(s)	
Course Level	
Projected Enrollment for 2025-26	250

II. ADD/DROP YEAR	ADD	DROP
2025-26	x	
2026-27		
2027-28		

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION	ADD	DROP
Text/Material Title	Microsoft Flight Sim 2024 Standard Edition	Microsoft Flight Sim 2006 Standard Edition
Author(s)		
Publisher	Microsoft	Microsoft
Copyright Date/Edition	2024 Standard Edition	2006 Standard Edition
ISBN 13#		
CD Rom Included? ISBN#		
Software ISBN#		
Reading Level		
Catalog/Web/Purchase Source		

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback		E-book	
Hardback w/digital		CD Rom	
Paperback		Website subscription	50
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies			2
Blackline Masters		Software	
Workbooks/Lab Manuals		Videos	
Wraparound Editions		E-book	
Study Guides		Test Banks	

VI. Comments (Box will expand as needed)
Microsoft Flight Sim 2024 Standard Edition is available on Amazon for 69.99.

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	$3,639.48
CS: Class Sets of texts purchased by the District and stored in classrooms	
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	
Grant: (specify in comments above)	

VIII. RATIONALE AND SIGNATURES

A. Rationale	Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)

Current simulator software is from 2006. We recently obtained new simulators and we need to update the software that accompanies in order make use of all the simulators offer and to give our students the best possible experience.

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

1.	Teacher(s)		Dave Root			Date
2.	Recommend		Do Not Recommend		Assistant Division Chair	Date
3.	Approved	✓	Not Approved		Division Chair	Date 12/19/24
4.	Approved	X	Not Approved		Director of Curriculum and Instruction	Date 1/2/25

IX. FOR BOOKSTORE USE ONLY

A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc: • Director of Curriculum & Instruction
• Division Chair/Assistant Division Chair
• Bookstore

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms and copies of books for Board Room display by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	Global Studies
Department	Applied Technology
Course Title	Private Pilot Operations
Course Number(s)	
Course Level	
Projected Enrollment for 2025-26	32

II. ADD/DROP YEAR		
	ADD	DROP
2025-26	x	
2026-27		
2027-28		

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION		
	ADD	DROP
Text/Material Title	Take Flight Interactive Virtual Flight Instructor	
Author(s)		
Publisher		
Copyright Date/Edition		
ISBN 13#		
CD Rom Included? ISBN#		
Software ISBN#		
Reading Level		
Catalog/Web/Purchase Source	Takeflightinteractive.com	

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback		E-book	
Hardback w/digital		CD Rom	
Paperback		Website subscription	X
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies			
Blackline Masters		Software	
Workbooks/Lab Manuals		Videos	
Wraparound Editions		E-book	
Study Guides		Test Banks	

VI. Comments (Box will expand as needed)

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	$89.00
CS: Class Sets of texts purchased by the District and stored in classrooms	
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	
Grant: (specify in comments above)	

VIII. RATIONALE AND SIGNATURES

A. Rationale Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)

TakeFlight Interactive combines simulator training with AI virtual flight instruction. This gives students in the private pilot class to have more hands-on directed flight training opportunities which can reduce the time needed towards certification.

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

1.	Teacher(s)		Dave Root				Date
2.	Recommend		Do Not Recommend		Assistant Division Chair		Date
3.	Approved	✓	Not Approved		Division Chair	[signature]	Date 12/19/24
4.	Approved	X	Not Approved		Director of Curriculum and Instruction	[signature]	Date 1/2/25

IX. FOR BOOKSTORE USE ONLY

A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc:
- Director of Curriculum & Instruction
- Division Chair/Assistant Division Chair
- Bookstore

Unlimited World-Class Virtual Flight Instruction - $89 per year

TakeFlight Interactive's Virtual Flight Instructor and curriculum teaches you to fly on personal computers. Our artificial intelligence virtual instructor uniquely provides you with in-maneuver guidance, real-time feedback, and detailed scoring using FAA Standards.

Train as much as you like in your own style and pace. Your proficiency and confidence will take off!

Ideal for:
- Pilots: Certificated, Aspiring, and Simulation Enthusiasts
- Flight Schools and Universities
- High Schools and STEM Programs
- Youth Outreach Programs

TakeFlight Academy teaches Private Pilot with individual, unlimited use, 1-year subscriptions. Feel the thrill of gaining real, measurement-proven flying skills. Be fully pre-trained and confident before starting flight school. Make every in-flight hour more productive. Reduce time to certification. 52 thrilling scenarios. TakeFlight is your flight path to mastery of real flying skills.

TakeFlight runs as an add-on to all of the most popular sims. VR ready (VR in MSFS coming soon)!

Microsoft Flight Simulator   XPLANE11   PREPAR3D

or 12

About TakeFlight: Created by former Microsoft Flight Simulator designers. Our mission is to make flight training available to everyone with thrilling economy, precision, and power. Developed with US Air Force R&D funding, now you too can benefit from this world-class innovative technology.

Download our Free Lesson at TakeFlightInteractive.com to start training today. Organizations and aviation programs, contact us at: **sales@TakeFlightInteractive.com**

TakeFlight® INTERACTIVE

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
2025-26 Textbook/Instructional Material Adoption/Change Form

- **Teacher(s) submits to Division chairs by Friday, December 6, 3:00 p.m.**
- **Chairs submit signed forms and copies of books for Board Room display by Friday, December 20**
- **Submit form electronically *and* hard copy (single sided and signed)**
- **Textbook/Core Reading/Instructional Material Change Requests will be adopted for a 5-year cycle.**
- **Do not add any surcharges, shipping charges, tax, etc., to costs.**

I. COURSE INFORMATION	
Division	Science
Department	Science
Course Title	Biology Prep & Biology Accel
Course Number(s)	SN5116/7 SN7116/7
Course Level	III & IV
Projected Enrollment for 2025-2026	900

II. ADD/DROP YEAR	ADD	DROP
2025-26		
2026-27		
2027-28		

III. TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL INFORMATION	ADD	DROP
Text/Material Title	SEPUP Science and Global Issues Cells:Improving Global Health Unit only	
Author(s)		
Publisher	Lab-Aids	
Copyright Date/Edition	Third edition	
ISBN 13#		
CD Rom Included? ISBN#		
Software ISBN#	Online platform only	
Reading Level		
Catalog/Web/Purchase Source	https://store.lab-aids.com/products/science-and-global-issues-biology-redesigned-for-the-ngss-printed-student-book-full-course	

IV. PRIMARY TEXTBOOK/CORE READING/INSTRUCTIONAL MATERIAL TYPE			
Hardback		E-book	
Hardback w/digital		CD Rom	
Paperback		Website subscription	x
Paperback w/digital		Workbook/Lab Manual	

V. TEACHING MATERIALS (need accurate count)			
Teacher Desk Copies $1,260			12
Blackline Masters		Software	
Workbooks/Lab Manuals	12	Videos	
Wraparound Editions		E-book	
Study Guides		Test Banks	

VI. Comments (Box will expand as needed)

We would like to purchase the online platform for one unit only. This unit will be used in semester 1 curriculum. We would like teacher hard copy books and materials.

VII. COST AND SOURCE (Cost per item excluding bookstore mark-up.)	
DT: District Text adopted for a minimum 5-year cycle	$10,290.00
CS: Class Sets of texts purchased by the District and stored in classrooms	
CN: Consumable materials purchased by the student; not returned at the end of the semester/year	
Grant: (specify in comments above)	
Total cost to student for course (CN above + other CN and fees for the course)	$0.00

VIII. RATIONALE AND SIGNATURES

A. Rationale Provide a rationale for the textbook/core reading/instructional material change request. If the request is to add a textbook/core reading/instructional material prior to the end of the 5 year cycle, be sure to explain why. (Box will expand as needed.)

We are working to update the biology curriculum while keeping with phenomenon/thematic approach. This will further solidify the biology overhaul and provide a common theme for the entire school year. Resource breaks down as follows:
Teacher Edition Cells: Improving Global Health Third Edition $105.00 x 10: $1050.00
Biology Teacher Resources, Third Edition $75 x 10: $750.00
Cells: Improving Global Health, Third Edition Online Portal for Students $5 for 900 students: $4500.00
Cells: Improving Global Health Teacher Portal Access $399.00 x 10: $3990.00

B. Signatures indicate approval of and support for requested textbook/core reading/instructional material change based on adherence to Board Policy 6.210. Specifically, signature indicates assurances regarding the use of the stated instructional objectives and consistency/alignment with District level standards and expectations.

1.	Teacher(s) Erin Groth					Date 11/10/2022
2.	Recommend	X	Do Not Recommend		Assistant Division Chair Annette Orrico	Date 10/28/24
3.	Approved	X	Not Approved		Division Chair Erin Groth	Date 10/28/24
4.	Approved	✓	Not Approved		Director of Curriculum and Instruction [signature]	Date 1/2/25

IX. FOR BOOKSTORE USE ONLY

A. Projected lifespan of textbook/core reading/instructional material	**D. Purchase Source**	
B. Pending new editions (if known)	**DT (District Rental)**	
C. Out of print	**CS (District Purchase)**	
	CN (Student Purchase)	

cc: · Director of Curriculum & Instruction
· Division Chair/Assistant Division Chair
· Bookstore

LAB AIDS®

QUOTE

Quote #	Quote Date	Page
90012179	11/21/2024	1

Quote good for 90 days
LAB-AIDS terms: Net 30 days

Bill To:

Lyons Township High School
Lyons THSD 204 - Accts Pay
100 South Brainard Ave
La Grange, IL 60525
US

Ship To:

Attn: Science Department
Lyons Township HS
100 S Brainard Ave
La Grange, IL 60525
US

Quote Expires
02/19/2025

Questions? Contact: Darin Christianson, Senior Sales Representative at 631-615-4205 or darin@lab-aids.com

Upon purchase of curriculum and/or Portal subscription, a School/District Administrator must be identified and will be responsible for student and teacher license distribution. The Administrator will receive login details from Lab-Aids when that person is identified by the Customer.

REFERENCE NUMBER	TERMS	SHIP VIA	F.O.B. POINT
REV A	ET 30	PS - Ground	RONKONKOMA, NY

REQUESTED BY	SALES REPRESENTATIVE	QUOTE DATE	OUR QUOTE #	CUSTOMER ID
	DARIN CHRISTIANSON	11/21/2024	90012179	48398LY

LN	DL	ORDER QUANTITY	DUE DATE	PART IDENTIFIER	DESCRIPTION / COMMENTS	UNIT PRICE	EXTENDED PRICE
02	01	10.00	11/21/2024	SGI-B3C-TE	SGI TEACHER EDITION CELLS IMPROVING GLOBAL HEALTH THIRD EDITION	105.00	1050.00
03	01	10.00	11/21/2024	SGI-B3TR	SGI BIOLOGY TEACHERS RESOURCES, THIRD EDITION	75.00	750.00
04	01	900.00	11/21/2024	SGI-BC-3OLSP-1	SGI CELLS IMPROVING GLOBAL HEALTH, Third Edition ONLINE PORTAL FOR STUDENTS, 1-YEAR	5.00	4500.00
05	01	1.00	11/21/2024	PDS-001	PROFESSIONAL LEARNING SERVICES, SCIENCE Full Day Grade Level Specific Implementation Training PO required before Training Date Must be scheduled within 18 months of order date Will be invoiced upon individual training date completion Securing a training date with the Lab-Aids Professional Learning (PL) team constitutes your agreement to comply with our PL cancellation policy:https://www.lab-aids.com/terms-and-conditions	2500.00	2500.00
06	01	10.00	11/21/2024	SGI-BC-3OLTP-7	SGI CELLS IMPROVING GLOBAL HEALTH, 3rd Edition, ONLINE PORTAL FOR TEACHERS, 7-YEARS	399.00	3990.00
[redacted]	[redacted]	[redacted]	[redacted]	SGI-L318	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

* teacher training

Covered by C&I budget.

Your purchase confirms acknowledgement & agreement to Lab-Aids terms and conditions: <https://www.lab-aids.com/terms-and-conditions>

S/H DOES NOT INCLUDE PORTALS

www.lab-aids.com
Interested in Professional Development:
http://lab-aids.com/professional-development

Orders can be faxed or mailed to: 631-737-1286
LAB-AIDS, Inc.
17 Colt Court
Ronkonkoma, NY 11779
customerservice@lab-aids.com

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: 1/15/2025

Re: Fiscal Year 2024 Audited Financial Statements

Independent Auditor Fiscal Year 2023-2024 Audit Presentation – The Financial Statements and Audit from Fiscal Year 2023-2024 will be presented and discussed during the meeting on January 21st. 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 $10.9 million. The final amended FY24 budget projected a $4.0 million surplus. The majority of the surplus is directly related to revenue and expenditures for the year developing favorably. A few of the notable differences in budget to actual include; medical insurance costs were much lower than expected, property tax refunds were lower than expected, increased revenue from CPPRT and interest earnings were much higher than expected.

Included with this packet are the following items:

- June 30, 2024 Audited Financial Statements.
- District Summary of FY24 Budgeted to Actual Revenues and Expenditures.
- District Summary of FY24 Actual Revenue and Expense by Fund.

We will discuss this information in more detail during the meeting and a representative from our independent auditing firm of Eccezion will be in attendance to present information regarding the audit and answer questions. Should you have any questions regarding this information, please do not hesitate to contact me.

Recommendation: The Board of Education accept the FY24 Annual Audit and Financial Statements as presented.

January 6, 2025

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

We have audited the financial statements of Lyons Township High School District No. 204 (District) as of and for the year ended June 30, 2024, and have issued our report thereon dated January 6, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 20, 2024, our responsibility under generally accepted auditing standards, *Government Auditing Standards,* and Uniform Guidance is to form and express an opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Lyons Township High School District No. 204 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

Management override of controls and improper revenue recognition due to fraud, both of which are commonly identified as significant risks for audits. As both are common significant risk areas, both are addressed by performing the following standard procedures:

- Incorporate an element of unpredictability in designing audit procedures: alternating test of controls at least once every two years, vary sampling techniques for detailed transaction testing, and interviewing different employees regarding fraud.
- Obtain an understanding of the process and related controls over journal entries and other adjustments and test journal entries and other adjustments we believe to be of higher risk.
- Review significant accounting estimates for evidence of management bias.
- Finally, obtain an understanding of the entity's rationale for significant and unusual transactions, if any.

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Lyons Township High School District No. 204 are included in Note 1 to the financial statements. There have been no initial accounting policy selections and no changes in significant accounting policies or their application during fiscal year 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgment. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgment. The most sensitive estimate affecting the financial statements is:

- Management's estimates regarding pension and OPEB liabilities were based on various actuarial assumptions regarding projected salaries, market trends, and expected mortality.

We evaluated the key factors and assumptions used to develop the above estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to property tax collections, fair value estimates of investments, contingencies, and pension and OPEB liabilities.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The following significant unusual transactions identified as a result of our audit procedures were brought to the attention of management: none noted.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The paragraph below summarizes the uncorrected financial statement misstatement that occurred in fiscal year 2024, as determined by management, is immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying the uncorrected misstatement could potentially cause future-period financial statements to be materially misstated even though the uncorrected misstatement is immaterial to the financial statements currently under audit.

There were various contracts which were applicable under GASB 96 – *Subscription Based Information Technology Agreements* which are not being recorded, causing understated Right of Use assets and a related understated liability of approximately $235,000 each. The effect on the change in net position is assumed to be trivial as there are not significant differences between the asset and liability amounts that would be recorded. We do not believe these amounts to be material to the financial statements quantitatively and trivial in the qualitative sense.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or audit matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. None Noted

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the District, and operating plans and strategies that may affect the risks of material misstatement. However, none of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Matters

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

We were engaged to report on supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to the supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This report is intended solely for the information and use of the Board of Education and management of Lyons Township High School District No. 204 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Eccezion

Eccezion
Strategic Business Solutions

Lyons Township High School District No. 204

100 S. Brainard Ave.
La Grange, IL 60525

Eccezion
5400 West Elm Street
Suite 203
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Lyons Township High School District No. 204 (District), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the related statement of activities for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of the auditor's report, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 20, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

8. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.

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

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

11. The effects of uncorrected misstatements related to GASB 96 SBITAS for understated right-to-use assets of approximately $235,000 and related understated liabilities of approximately $235,000 are believed to be immaterial, both quantitatively and qualitatively (even trivial qualitatively), to the applicable opinion units and to the financial statements as a whole. Any changes to net position for these adjustments is considered to be trivial.

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

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

14. All funds and activities are properly classified.

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

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

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

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

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

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

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

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

23. Capital assets, including intangible assets, are properly capitalized, reported, and if applicable, depreciated.

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

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

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

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

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

25. With respect to preparation of financial statements, preparation of ISBE's AFR report, preparation of the SEFA, preparation of the data collection form, fixed asset maintenance services, assistance with accrual calculations and preparation of workers' compensation form, we have performed the following:

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

b. Assigned a competent individual to oversee the services;

c. Evaluated the adequacy of the services performed;

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

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

Information Provided

26. We have provided you with:

a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, and other matters.

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

c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.

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

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

29. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

a. Management,

b. Employees who have significant roles in internal control, or

c. Others where the fraud could have a material effect on the financial statements.

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

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

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

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

34. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

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

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

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

38. There are no:

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

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

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

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

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

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

41. We acknowledge our responsibility for the required supplementary information (RSI). All RSI is measured and presented within the prescribed guidelines and the methods of measurement and

presentation have not changed from those used in the prior year. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

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

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

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

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

46. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

47. With respect to the supplemental financial information we acknowledge our responsibility for presenting the supplemental financial information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental financial information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental financial information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental information.

48. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

49. We agree with the findings of specialists in evaluating the District's accrued pension liability and OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

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

Single Audit

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

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

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

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

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

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

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

g. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

h. We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations and other assistance.

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

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

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

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

m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

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

o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with the SEFA.

p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

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

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

s. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

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

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

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

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

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

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

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

Signed: Brian Staty

Title: Director of Business Services/Treasurer

Date: 1/6/25

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

ANNUAL FINANCIAL REPORT

JUNE 30, 2024

eccezion.com • 815-344-1300

eccezion
STRATEGIC BUSINESS SOLUTIONS

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024, 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, 2024, 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.

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 financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 January 6, 2025 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

Eccezion
Strategic Business Solutions

McHenry, Illinois
January 6, 2025

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, 2024, 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 January 6, 2025.

Report on 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Eccezion

Eccezion
Strategic Business Solutions

McHenry, Illinois
January 6, 2025

REQUIRED SUPPLEMENTARY INFORMATION

The Management's Discussion and Analysis of Lyons Township High School District No. 204's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2024. 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

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 $79,175,619 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, 2024 and 2023:

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

	Governmental Activities	
	2024	2023
Assets		
Current and Other Assets	$ 144,482,970	$ 108,807,705
Capital Assets	67,167,381	63,736,986
Total Assets	$ 211,650,351	$ 172,544,691
Deferred Outflows of Resources		
Pension Expense - IMRF	$ 4,635,391	$ 6,629,765
Pension Expense - TRS	290,302	288,731
OPEB Expense - IMRF/TRS	1,050,760	1,289,944
OPEB Expense - THIS	924,269	510,074
Total Deferred Outflows of Resources	$ 6,900,722	$ 8,718,514
Liabilities		
Net Pension Liability - IMRF	$ 12,140,202	$ 15,029,600
Net Pension Liability - TRS	3,313,871	3,257,129
Net OPEB Liability - IMRF/TRS	7,842,657	8,093,196
Net OPEB Liability - THIS	10,405,722	9,879,841
Due Within One Year	2,165,574	2,835,197
Due in More Than One Year	25,395,591	-
Other Liabilities	4,731,465	3,839,157
Total Liabilities	$ 65,995,082	$ 42,934,120
Deferred Inflows of Resources		
Property Taxes - Subsequent Year	$ 42,311,426	$ 40,300,449
Unavailable Revenue - Grants	58,894	81,867
Unearned Revenue	808,898	923,881
Pension Revenue - IMRF	23,040	-
Pension Revenue - TRS	439,715	631,543
OPEB Revenue - IMRF/TRS	1,626,071	1,453,983
OPEB Revenue - THIS	28,112,328	33,103,681
Total Deferred Inflows of Resources	$ 73,380,372	$ 76,495,404
Net Position		
Net Investment in Capital Assets	$ 39,907,277	$ 61,125,300
Restricted	7,216,877	7,065,461
Unrestricted	32,051,465	(6,357,080)
Total Net Position	$ 79,175,619	$ 61,833,681

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 positive net position in all three categories of net position. The District's net position increased by $17,341,938 during the current fiscal year.

Governmental Activities. Governmental activities increased the District's net position by $17,341,938. Key elements of this increase are as follows:

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

	Governmental Activities	
	2024	2023
Revenues		
Program Revenues		
Charges for Services	$ 6,730,598	$ 5,816,400
Operating Grants and Contributions	28,244,178	28,001,904
Capital Grants and Contributions	50,000	1,050,000
General Revenues		
Taxes		
Property Taxes	83,309,678	76,325,431
Other Taxes	6,707,650	11,131,560
Grants and Contributions not Restricted to Specific Activities	2,804,057	2,800,348
Unrestricted Investment Earnings	3,690,380	1,865,475
Miscellaneous	406,211	335,147
Total Revenues	$ 131,942,752	$ 127,326,265
Expenses		
Instruction	$ 74,149,425	$ 70,877,042
Support Services	35,455,309	34,721,115
Community Services	421,710	375,898
Payments to Other Districts and Governmental Units	2,819,757	2,409,640
Interest and Fees on Long-Term Debt	985,913	116,572
Depreciation - Unallocated	768,700	705,624
Total Expenses	$ 114,600,814	$ 109,205,891
Change in Net Position	$ 17,341,938	$ 18,120,374
Net Position - Beginning	61,833,681	43,713,307
Net Position - Ending	$ 79,175,619	$ 61,833,681

- The District's total revenue increased $4,616,487 (3.6%) compared to the prior year when including state retirement contributions. The most significant factors of this increase are investment earnings and property taxes.
- Overall expenses increased $5,394,923 (4.9%) compared to the prior year when including state retirement contributions. The most significant factors of this increase are from state retirement contribution expenses, Instructional staff expenses, as well as, Interest and Fees on long-term debt.
- 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 $2,705,872 (2.6%). The total increase to operating expenditures, not including the state retirement contributions, when compared to the prior year is $3,484,308 (4.0%).

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, 2024, the District's six governmental funds reported combined ending fund balances of $96,622,902, an increase of $32,956,601 in comparison with the prior year. The increase is primarily due to principal and premiums on bonds sold.

The General Fund is the chief operating fund of the District. At June 30, 2024, unassigned fund balance was $44,870,023. 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 44.3% of total General Fund expenditures. The General Fund's fund balance increased $7,837,043 in comparison with the prior year. The increase is mainly due to an increase in property tax revenue and earnings on investments.

The Operations and Maintenance Fund's fund balance increased $2,181,264 in comparison with the prior year. This increase is primarily due to an increase in property tax revenue.

The Debt Services Fund's fund balance decreased $719,289 in comparison with the prior year. This decrease is mainly due to an increase in interest and fees on long-term debt.

The Transportation Fund's fund balance increased $863,342 in comparison with the prior year. This increase is mainly due to an increase of property taxes and earnings on investments.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased $546,761 in comparison with the prior year. This increase is due mainly to an increase in property taxes and earnings on investments.

The Capital Projects Fund's fund balance increased $22,247,480 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 $28,673,421 (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 $4,206,248 (favorable).
- The difference between budgeted expenditures and actual expenditures was $23,723,874 (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 $743,299 (favorable).

Capital Asset and Debt Administration

Capital Assets. At June 30, 2024 the District had invested $67,167,381 (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 $3,494,091.

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

	Governmental Activities 2024	Governmental Activities 2023
Land	$ 1,130,500	$ 1,130,500
Construction in Progress	5,749,814	1,776,972
Buildings, property, and equipment, net	60,287,067	60,829,514
Total	$ 67,167,381	$ 63,736,986

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 June of FY24 the district began a large-scale project in conjunction with the selling roughly $27.0 million of bonds in November of 2023 and January of 2024. This project includes the renovation of the existing South Campus Cafeteria into the new Music Wing, the addition of a new South Campus Cafeteria, South Campus G-Wing and D-Wing partial 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. This project is scheduled to continue through the 2024-2025 school year and is expected to be complete in the fall of 2025.

In addition to the mentioned projects at South Campus, the Board of Education has approved bidding the following projects for potential completion during the summer of 2025 at the North Campus Facility. Those projects include the replacement of the existing elevator in the North Campus Main Building, the renovation of nine washrooms in the North Campus Main Building and the replacement of the HVAC mechanical equipment with the addition of air-conditioning in all of the classrooms on the west and south sides of the North Campus Main Building. Bids for these projects will be received in December of 2024 and January of 2025. The Board of Education will make the decision to move forward with these projects based on final cost as the funding source for these projects will be existing district fund balances. Any of the approved projects would begin in June 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, 2024 the District had $24,690,000 in long-term debt.

Lyons Township High School District No. 204
Outstanding Debt

	Governmental Activities	
	2024	2023
General Obligation Bonds	$ 24,690,000	$ 2,605,000
Total	$ 24,690,000	$ 2,605,000

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.

In preparation for bond issuances during November of 2023 and January of 2024, the District was again reviewed by Standard & Poors to provide an updated rating. The Bond Rating provided by Standard & Poors in September of 2024 was again “AAA” with a Stable Outlook. The District is extremely proud of this rating and plans to maintain the “AAA” rating for any future bond issuances. There are no plans at this time however, to issue any additional debt.

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 began to decrease during FY24 after reaching historically high levels during FY22 and FY23. In FY22, the District received $10.7 million from this revenue source and in FY23, total receipts were $11.1 million. In FY24 the revenue from this source decreased to $6.7 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 several years, the District received an average of $3.3 - $3.5 million from this source annually. We are anticipating that future revenue from this source will return to more historic norms.

- Interest earnings on investments remained high during FY24. Naturally, the district relies on these earnings as a source of income to be used to fund educational programs and capital projects. In FY23, the District's interest earnings were roughly $1.9 million. In FY24, the District recognized $3.7 million of interest earnings. This increase was due to the re-established investment portfolio after leaving the jurisdiction of the Township Treasurer's Office, current return on investment rates and the investment of the bond sale proceeds that increased the amount available for investment purchases. The District is expecting to see the amount of interest earnings to remain stable or decrease slightly for the next fiscal year as the bond proceeds are spent and interest rates begin to decrease.

- During FY24, no new collective bargaining agreements were negotiated. In prior agreements and existing agreements, the district has made responsible choices on salary and benefit cost items and will continue to do so in future agreements to preserve the excellent financial status of the District. 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 agreement to be negotiated will be the agreement with the District's Para Educators. Their current agreement expires at the end of the 2024-2025 school year. Negotiations for that agreement will begin in the early spring of 2025.

- 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 and Corporate Personal Property Replacement Taxes alone support roughly 88.0% 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 135-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, 2024

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	$ 37,602,111
Investments, at Fair Value	60,851,504
Property Taxes Receivable, net of allowance of $429,721	44,316,133
Due from Other Governments, net of allowance of $0	316,192
Inventory, at cost	1,397,030
Capital Assets (Note 3):	
Land	1,130,500
Construction in Progress	5,749,814
Depreciable Buildings, Property, and Equipment, net of depreciation	60,287,067
Total Assets	$ 211,650,351
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense - IMRF	$ 4,635,391
Pension Expense - TRS	290,302
OPEB Expense - IMRF/TRS	1,050,760
OPEB Expense - THIS	924,269
Total Deferred Outflows of Resources	$ 6,900,722
LIABILITIES	
Accounts Payable and Accrued Expenses	$ 3,011,501
Payroll Liabilities	417,006
Payable to Other Governments	110,273
Other Liabilities	1,192,685
Noncurrent Liabilities	
Due Within One Year	
Other Liabilities	2,165,574
Other Postemployment Benefits Liability - IMRF/TRS	462,655
Due in More Than One Year	
Other Liabilities	25,395,591
Net Pension Liability - IMRF	12,140,202
Net Pension Liability - TRS	3,313,871
Other Postemployment Benefits Liability - THIS	10,405,722
Other Postemployment Benefits Liability - IMRF/TRS	7,380,002
Total Liabilities	$ 65,995,082
DEFERRED INFLOWS OF RESOURCES	
Property Taxes - Subsequent Year	$ 42,311,426
Unavailable Revenues - Grants	58,894
Unearned Revenue	808,898
Pension Revenue - IMRF	23,040
Pension Revenue - TRS	439,715
OPEB Revenue - IMRF/TRS	1,626,071
OPEB Revenue - THIS	28,112,328
Total Deferred Inflows of Resources	$ 73,380,372
NET POSITION	
Net Investment in Capital Assets	$ 39,907,277
Restricted for:	
Student Activity Funds	2,240,222
Operations and Maintenance	61,628
Debt Service	751,514
Transportation	4,160,313
Retirement	3,200
Unrestricted/(Deficit)	32,051,465
Total Net Position	$ 79,175,619

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs					
Governmental Activities					
Instruction					
Regular Programs	$ 32,616,362	$ 1,234,720	$ 455,749	$ -	$ (30,925,893)
Special Education Programs	9,972,726	-	1,299,648	-	(8,673,078)
Other Instructional Programs	4,209,841	1,774,083	258,030	-	(2,177,728)
Student Activity Fund	2,883,323	2,240,222	-	-	(643,101)
State Retirement Contributions	24,467,173	-	24,467,173	-	-
Support Services					
Pupil	6,681,691	-	105,294	-	(6,576,397)
Instructional Staff	4,407,704	-	-	-	(4,407,704)
General Administration	958,063	-	-	-	(958,063)
School Administration	4,130,552	-	-	-	(4,130,552)
Business	893,261	-	-	-	(893,261)
Operations and Maintenance	10,945,621	197,479	-	50,000	(10,698,142)
Transportation	3,109,438	-	863,846	-	(2,245,592)
Food Services	1,285,566	1,284,094	12,199	-	10,727
Internal Services	854,075	-	-	-	(854,075)
Central	1,597,312	-	-	-	(1,597,312)
Other Support Services	592,026	-	-	-	(592,026)
Community Services	421,710	-	-	-	(421,710)
Debt Services					
Interest and Fees on Long-Term Debt	985,913	-	-	-	(985,913)
Intergovernmental Payments					
Payments to Other Districts and Governmental Units	2,819,757	-	782,239	-	(2,037,518)
Depreciation - Unallocated (Excludes Direct Depreciation)	768,700	-	-	-	(768,700)
Total Governmental Activities	$ 114,600,814	$ 6,730,598	$ 28,244,178	$ 50,000	$ (79,576,038)

General Revenues	
Taxes	
Property Taxes, Levied for General Purposes	$ 80,397,711
Property Taxes, Levied for Debt Service	2,911,967
Personal Property Replacement Taxes	6,707,650
Grants and Contributions not Restricted to Specific Activities	2,804,057
Unrestricted Investment Earnings	3,690,380
Miscellaneous Income	406,211
Total General Revenues	$ 96,917,976
Change in Net Position	$ 17,341,938
Net Position - July 1, 2023	61,833,681
Net Position - June 30, 2024	$ 79,175,619

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	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	$ 11,676,681	$ 228,274	$ -	$ 82,496	$ -	$ 25,614,660	$ 37,602,111
Investments, at Fair Value	36,474,649	14,010,053	854,882	5,514,627	2,105,497	1,891,796	60,851,504
Property Taxes Receivable, net of allowance of $429,721	35,218,082	4,875,693	1,500,989	1,156,867	1,564,502	-	44,316,133
Due from Other Governments, net of allowance of $0	316,191	-	-	1	-	-	316,192
Inventory, at cost	1,397,030	-	-	-	-	-	1,397,030
Total Assets	$ 85,082,633	$ 19,114,020	$ 2,355,871	$ 6,753,991	$ 3,669,999	$ 27,506,456	$ 144,482,970
LIABILITIES							
Accounts Payable and Accrued Expenditures	$ 514,441	$ 250,447	$ -	$ 371,102	$ -	$ 1,824,896	$ 2,960,886
Payroll Liabilities	207,537	89,488	-	-	119,981	-	417,006
Payable to Other Governments	110,273	-	-	-	-	-	110,273
Other Accrued Liabilities	1,069,583	123,102	-	-	-	-	1,192,685
Total Liabilities	$ 1,901,834	$ 463,037	$ -	$ 371,102	$ 119,981	$ 1,824,896	$ 4,680,850
DEFERRED INFLOWS OF RESOURCES							
Property Taxes - Subsequent Year	$ 33,805,732	$ 4,723,515	$ 1,458,972	$ 799,068	$ 1,524,139	$ -	$ 42,311,426
Unavailable Revenues - Grants	58,894	-	-	-	-	-	58,894
Unearned Revenue	808,898	-	-	-	-	-	808,898
Total Deferred Inflows of Resources	$ 34,673,524	$ 4,723,515	$ 1,458,972	$ 799,068	$ 1,524,139	$ -	$ 43,179,218
FUND BALANCE							
Nonspendable							
Inventory	$ 1,397,030	$ -	$ -	$ -	$ -	$ -	$ 1,397,030
Restricted							
Student Activity Fund	2,240,222	-	-	-	-	-	2,240,222
Operations and Maintenance	-	61,628	-	-	-	-	61,628
Debt Services	-	-	751,514	-	-	-	751,514
Transportation	-	-	-	4,160,313	-	-	4,160,313
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	1,887,395	-	1,887,395
Assigned							
Operations and Maintenance	-	13,865,840	-	-	-	-	13,865,840
Debt Services	-	-	145,385	-	-	-	145,385
Transportation	-	-	-	1,423,508	-	-	1,423,508
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	138,484	-	138,484
Capital Projects	-	-	-	-	-	25,681,560	25,681,560
Unassigned	44,870,023	-	-	-	-	-	44,870,023
Total Fund Balance	$ 48,507,275	$ 13,927,468	$ 896,899	$ 5,583,821	$ 2,025,879	$ 25,681,560	$ 96,622,902
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 85,082,633	$ 19,114,020	$ 2,355,871	$ 6,753,991	$ 3,669,999	$ 27,506,456	$ 144,482,970

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balances - Governmental Funds		$ 96,622,902
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	$ 4,635,391	
Deferred Inflows - IMRF	(23,040)	
Deferred Outflows - TRS	290,302	
Deferred Inflows - TRS	(439,715)	
Deferred Outflows - OPEB - IMRF/TRS	1,050,760	
Deferred Inflows - OPEB - IMRF/TRS	(1,626,071)	
Deferred Outflows - OPEB - THIS	924,269	
Deferred Inflows - OPEB - THIS	(28,112,328)	
		(23,300,432)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital Assets	$ 141,041,487	
Accumulated Depreciation on Capital Assets	(73,874,106)	
		67,167,381
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Bonds and Notes Payable	$ (24,690,000)	
Accrued Interest on Long-Term Debt	(50,615)	
Premium on Bonds	(2,570,104)	
Compensated Absences Payable	(301,061)	
Net Pension Asset - IMRF	(12,140,202)	
Net Pension Liability - TRS	(3,313,871)	
Total OPEB Obligation - IMRF/TRS	(7,842,657)	
Net OPEB Obligation - THIS	(10,405,722)	
		(61,314,232)
Net Position of Governmental Activities		$ 79,175,619

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	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	$ 64,986,047	$ 9,437,615	$ 2,911,967	$ 2,911,773	$ 3,062,276	$ -	$ 83,309,678
Payments in Lieu of Taxes	4,862,480	1,387,430	-	-	457,740	-	6,707,650
Tuition	257,433	-	-	-	-	-	257,433
Earnings on Investments	2,001,813	559,342	61,935	251,596	74,770	740,924	3,690,380
Food Services	1,284,094	-	-	-	-	-	1,284,094
District/School Activity Income	4,361,960	-	-	-	-	-	4,361,960
Textbooks	571,977	-	-	-	-	-	571,977
Other Local Sources	431,327	199,693	-	30,325	-	-	661,345
State Aid	3,927,690	50,000	-	863,846	-	-	4,841,536
Federal Aid	1,789,526	-	-	-	-	-	1,789,526
State Retirement Contributions	24,467,173	-	-	-	-	-	24,467,173
Total Revenues	$ 108,941,520	$ 11,634,080	$ 2,973,902	$ 4,057,540	$ 3,594,786	$ 740,924	$ 131,942,752
EXPENDITURES							
Current							
Instruction							
Regular Programs	$ 33,924,312	$ -	$ -	$ -	$ 518,779	$ -	$ 34,443,091
Special Education Programs	10,397,060	-	-	-	372,719	-	10,769,779
Other Instructional Programs	4,149,725	-	-	-	138,589	-	4,288,314
Student Activity Fund	2,883,323	-	-	-	-	-	2,883,323
State Retirement Contributions	24,467,173	-	-	-	-	-	24,467,173
Support Services							
Pupil	7,026,929	-	-	-	384,570	-	7,411,499
Instructional Staff	3,967,797	-	-	-	327,589	-	4,295,386
General Administration	956,388	-	-	-	21,863	-	978,251
School Administration	4,379,329	-	-	-	187,692	-	4,567,021
Business	874,394	-	-	-	79,596	-	953,990
Operations and Maintenance	89,581	8,915,327	-	-	843,111	-	9,848,019
Transportation	-	-	-	3,097,701	-	-	3,097,701
Food Services	1,282,516	-	-	-	-	-	1,282,516
Internal Services	818,497	-	-	-	35,578	-	854,075
Central	1,599,625	-	-	-	120,129	-	1,719,754
Other Support Services	592,026	-	-	-	-	-	592,026
Community Services	409,176	-	-	-	17,810	-	426,986
Debt Services							
Principal	-	-	2,605,000	-	-	-	2,605,000
Interest and Fees	-	-	1,088,191	-	-	-	1,088,191
Capital Outlay	739,169	510,660	-	96,497	-	5,650,334	6,996,660
Intergovernmental Payments							
Payments to Other Districts and Governmental Units	2,819,757	-	-	-	-	-	2,819,757
Total Expenditures	$ 101,376,777	$ 9,425,987	$ 3,693,191	$ 3,194,198	$ 3,048,025	$ 5,650,334	$ 126,388,512

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
(Continued)							
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 7,564,743	$ 2,208,093	$ (719,289)	$ 863,342	$ 546,761	$ (4,909,410)	$ 5,554,240
OTHER FINANCING SOURCES (USES)							
Interfund Transfers	$ (27,130,061)	$ (26,829)	$ -	$ -	$ -	$ 27,156,890	$ -
Principal on Bonds Sold	24,690,000	-	-	-	-	-	24,690,000
Premium on Bonds Sold	2,712,361	-	-	-	-	-	2,712,361
Total Other Financing Sources (Uses)	$ 272,300	$ (26,829)	$ -	$ -	$ -	$ 27,156,890	$ 27,402,361
NET CHANGE IN FUND BALANCES	$ 7,837,043	$ 2,181,264	$ (719,289)	$ 863,342	$ 546,761	$ 22,247,480	$ 32,956,601
FUND BALANCE - JULY 1, 2023	40,670,232	11,746,204	1,616,188	4,720,479	1,479,118	3,434,080	63,666,301
FUND BALANCE - JUNE 30, 2024	$ 48,507,275	$ 13,927,468	$ 896,899	$ 5,583,821	$ 2,025,879	$ 25,681,560	$ 96,622,902

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances - Total Governmental Funds		$ 32,956,601
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	$ (3,494,091)	
Capital Outlays	6,996,660	
		3,502,569
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		(72,174)
The change in the Net OPEB Liability is not included in the governmental funds.		
Long-term debt proceeds provide current financial resources to governmental funds and are therefore shown as revenue in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but issuing debt increases long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.		
Proceeds from Long-Term Debt		(27,402,361)
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	$ 148,943	
Accrued Interest	(46,665)	
Compensated Absences	(77,550)	
Pension Expense - IMRF	(668,313)	
Pension Expense - TRS	(114,056)	
OPEB Expense - IMRF/TRS	(598,089)	
OPEB Expense - THIS	4,589,399	
		3,233,669
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	$ 1,540,297	
Pension - TRS Contributions	250,713	
OPEB - IMRF/TRS Contributions	437,356	
OPEB - THIS Contributions	290,268	
		2,518,634
Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.		
Repayment of Long-Term Debt		2,605,000
Change in Net Position of Governmental Activities		$ 17,341,938

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

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

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
FUND FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. *Reporting Entity*

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

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

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

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

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

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

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

C. *Basic Financial Statements – Fund Financial Statements*

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

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

1. Governmental Fund Types

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

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

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.

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, 2024.

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

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

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Prepaid Items*

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

H. *Inventories*

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

I. *Interfund Activity*

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

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

J. *Capital Assets*

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

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

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

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

K. *Deferred Outflows and Inflows of Resources*

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

L. *Compensated Absences*

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

M. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds on a straight-line basis, rather than expensed in the current year. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures in the year they occur.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. *Government-Wide Net Position*

Government-wide net position is divided into three components:

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

Governmental Activities	
Capital Assets, Net of Accumulated Depreciation	$ 67,167,381
Less:	
Capital Related Debt	(24,690,000)
Unamortized Bond Premium	(2,570,104)
Investment in Capital Assets	$ 39,907,277

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

O. *Governmental Fund Balances*

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

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

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

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

  Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt services fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself. All remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

- Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash. This classification is also used to represent negative fund balances in special revenue and debt services.

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

P. *Property Tax Calendar and Revenues*

The District's property tax is levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2023 levy was passed by the Board on December 18, 2023. 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.

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

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 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.

As of June 30, 2024, the District had the following investments, maturities, and fair value measurements:

	Credit Quality	Segmented Time		Fair Value Measurement Using		Net Asset Value
Investment	Rating	Distribution	Amount	Level 1	Level 2	(NAV)
State Investment Pools	AAAm	Less than 1 year	$ 29,796,978	$ -	$ -	$ 29,796,978
U.S. Treasury	AA+	Less than 1 year	24,456,487	24,456,487	-	-
Certificates of Deposit	Not Rated	Less than 1 year	32,281,586	-	32,281,586	-
State Treasury Securities	AA+	1 to 5 years	2,993,431	2,993,431	-	-
			$ 89,528,482	$ 27,449,918	$ 32,281,586	$ 29,796,978

The fair value of investments in the State Investment Pools is the same as the value of pool shares (NAV). The State Investment Pools are not SEC-registered but do 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's investment policy 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's investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk, is avoided.

Concentration of Credit Risk. The District places no specific limit on the amount the District may invest in any one issuer. The District did not invest in more than 5% of the District's total investments in any one issuer that was not either a United States government agency security, mutual fund, or investment pool.

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Increases	Decreases	Balance June 30, 2024
Governmental Activities				
Capital Assets not being depreciated				
Land	$ 1,130,500	$ -	$ -	$ 1,130,500
Construction in Progress	1,776,972	4,451,171	478,329	5,749,814
Total Capital Assets not being depreciated	$ 2,907,472	$ 4,451,171	$ 478,329	$ 6,880,314
Other Capital Assets				
Land Improvements	$ 14,513,795	$ 26,420	$ -	$ 14,540,215
Buildings and Building Improvements	93,501,899	1,908,328	-	95,410,227
Equipment	23,206,076	1,019,775	15,120	24,210,731
Total Other Capital Assets at Historical Cost	$ 131,221,770	$ 2,954,523	$ 15,120	$ 134,161,173
Less Accumulated Depreciation				
Land Improvements	$ 4,179,007	$ 449,137	$ -	$ 4,628,144
Buildings and Building Improvements	48,152,327	2,126,898	-	50,279,225
Equipment	18,060,922	918,056	12,241	18,966,737
Total Accumulated Depreciation	$ 70,392,256	$ 3,494,091	$ 12,241	$ 73,874,106
Other Capital Assets, Net	$ 60,829,514	$ (539,568)	$ 2,879	$ 60,287,067
Governmental Activities Capital Assets, Net	$ 63,736,986	$ 3,911,603	$ 481,208	$ 67,167,381

Depreciation expense was charged to functions as follows:

Governmental Activities	
Regular Programs	$ 712,096
Special Programs	19,916
Other Instructional Programs	60,448
Pupils	31,796
Instructional Staff	457,726
General Administration	1,747
School Administration	1,048
Business	73,376
Transportation	14,326
Operations and Maintenance	1,339,984
Central	12,928
Unallocated	768,700
	$ 3,494,091

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024	Amounts Due Within One Year
Governmental Activities					
Long-Term Debt					
General Obligation Bonds	$ 2,605,000	$ 24,690,000	$ 2,605,000	$ 24,690,000	$ 1,580,000
Unamortized Bond Premium	6,686	2,712,361	148,943	2,570,104	284,513
Total Long-Term Debt	$ 2,611,686	$ 27,402,361	$ 2,753,943	$ 27,260,104	$ 1,864,513
Other Long-Term Obligations					
Compensated Absences	$ 223,511	$ 301,061	$ 223,511	$ 301,061	$ 301,061
Total Other Long-Term Obligations	$ 223,511	$ 301,061	$ 223,511	$ 301,061	$ 301,061
Governmental Activities Long-Term Liabilities	$ 2,835,197	$ 27,703,422	$ 2,977,454	$ 27,561,165	$ 2,165,574

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, 2024:

	Date of Issuance	Maturity Date	Interest Rate	Face Amount	Carrying Amount	Amount Due Within One Year
General Obligation Bonds 2023	11/7/2023	12/15/2030	5.00%	$13,930,000	$13,930,000	$ 1,515,000
General Obligation Bonds 2024	1/18/2024	12/15/2032	5.00%	10,760,000	10,760,000	65,000
Total				$ 24,690,000	$ 24,690,000	$ 1,580,000

At June 30, 2024 the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2025	$ 1,580,000	$ 1,195,000	$ 2,775,000
2026	1,755,000	1,111,625	2,866,625
2027	1,900,000	1,020,250	2,920,250
2028	2,040,000	921,750	2,961,750
2029	2,185,000	816,125	3,001,125
2030-2034	13,430,000	2,217,500	15,647,500
2035	1,800,000	45,000	1,845,000
	$ 24,690,000	$ 7,327,250	$ 32,017,250
Plus: Unamortized Premium	2,570,104	-	2,570,104
	$ 27,260,104	$ 7,327,250	$ 34,587,354

NOTE 5 - PROPERTY TAXES

Property taxes receivable and unavailable revenue recorded in these financial statements are from the 2023 tax levy. A portion of the 2023 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 $43,068,278 of the 2023 tax levy and $40,241,400 of the 2022 tax levy, plus back taxes, less uncollectible amounts are allocable for use in fiscal year 2024. A summary of assessed valuations, rates, and extensions for tax years 2023, 2022, and 2021 is as follows:

	2023		2022		2021	
Assessed Valuation	$4,479,514,478		$3,453,621,178		$3,514,376,604	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	1.4876	$ 66,637,257	1.7983	$ 62,106,469	1.6701	$ 58,693,603
Special Education	0.0090	403,156	0.0117	404,073	0.0114	400,638
Operations and Maintenance	0.2141	9,590,640	0.2653	9,162,456	0.2511	8,824,599
Debt Service	0.0659	2,952,251	0.0814	2,812,560	0.0762	2,678,629
Transportation	0.0508	2,275,593	0.0802	2,769,804	0.0728	2,558,466
Illinois Municipal Retirement	0.0349	1,563,350	0.0437	1,509,232	0.0414	1,454,951
Social Security	0.0338	1,514,075	0.0408	1,409,077	0.0356	1,251,118
Revenue Recapture	0.0225	1,007,911	0.0368	1,271,635	0.0246	864,242
	1.9186	$ 85,944,233	2.3582	$ 81,445,306	2.1832	$ 76,726,246

NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2024, the following fund had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	$ 77,652,903	$ 101,376,777	$ 23,723,874
Debt Service Fund	3,294,627	3,693,191	398,564

NOTE 7 - RETIREMENT FUND COMMITMENTS

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

General Information About the Pension Plan

Plan Description

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

TRS issues a publicly available financial report that can be obtained at http://www.trsil.org/financial/acfrs/fy2023; 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, 2023 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, 2024, 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 $24,097,285 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, 2024, were $250,783 and are deferred because they were paid after the June 30, 2023 measurement date.

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

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

For the year ended June 30, 2024, the District pension contribution was 10.60% of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling $99,561 were paid from federal and special trust funds that required District contributions of $10,553.

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, 2024, 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, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the District follows below:

District's proportionate share of the net pension liability	$ 3,313,871
State's proportionate share of the net pension liability associated with the District	285,988,785
Total	$ 289,302,656

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. 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, 2023, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2023, the District's proportion was 0.00389956%, which was a increase of 0.00001464% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of $24,097,285 and revenue of $24,097,285 for support provided by the State. At June 30, 2024, 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	$ 13,775	$ (13,359)	$ 416
Net difference between projected and actual earnings on pension plan investments	-	(95)	(95)
Changes of assumptions	11,304	(2,915)	8,389
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,440	(423,347)	(408,907)
Employer contributions subsequent to the measurement date	250,783	-	250,783
	$ 290,302	$ (439,716)	$ (149,414)

$250,783 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:

Year ending June 30	
2025	$ (182,861)
2026	(162,936)
2027	(35,554)
2028	(21,854)
2029	30,008
	$ (373,197)

Actuarial Assumptions

The total pension liability in the June 30, 2023 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, 2023 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, 2022 actuarial valuation, mortality rates were also based on the PubT-2010 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.00%	5.35%
Private Equity	15.00%	8.03%
Income	26.00%	4.32%
Real Assets	18.00%	4.60%
Diversifying Strategies	4.00%	3.40%
Total	100.00%	

Discount Rate

At June 30, 2023, the discount rate used to measure total pension liability was 7.00%, which was the same as the June 30, 2022 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, 2023 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	$ 4,078,909	$ 3,313,871	$ 2,678,971

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2023 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 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, 2023, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	407
Inactive plan members entitled to but not yet receiving benefits	493
Active plan members	223
Total	1,123

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 2023 and 2024 were 12.95% and 12.97%, respectively. For the fiscal year ended June 30, 2024, the District contributed $1,542,767 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, 2023, with a measurement date as of that date, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension (Asset)/Liability	$ 80,679,722
IMRF Fiduciary Net Position	68,539,520
District's Net Pension (Asset)/Liability	12,140,202
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	84.95%

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

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2023 using the following actuarial methods and assumptions:

Assumptions	
Inflation	2.25%
Salary Increases	2.75% - 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 2023 valuation pursuant to an experience study for the period 2020-2022.

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 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-2021 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-2021 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, 2023:

Asset Class	Target Allocation	Projected Return
Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Fixed Income	24.50%	4.75%
Real Estate	10.50%	6.30%
Alternatives	11.50%	
Private Equity		8.65%
Hedge Funds		N/A
Commodities		6.05%
Cash Equivalents	1.00%	3.80%
	100.00%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2023. 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:

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.77%; 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, 2022	$ 78,137,949	$ 63,108,349	$ 15,029,600
Changes for the year:			
Service Cost	$ 1,094,787	$ -	$ 1,094,787
Interest on the Total Pension Liability	5,528,543	-	5,528,543
Differences Between Expected and Actual Experience of the Total Pension Liability	834,002	-	834,002
Changes of Assumptions	(56,393)	-	(56,393)
Contributions - Employer	-	1,505,094	(1,505,094)
Contributions - Employee	-	561,604	(561,604)
Net Investment Income	-	6,940,178	(6,940,178)
Benefit Payments, including Refunds of Employee Contributions	(4,859,166)	(4,859,166)	-
Other (Net Transfer)	-	1,283,461	(1,283,461)
Net Changes	$ 2,541,773	$ 5,431,171	$ (2,889,398)
Balances at December 31, 2023	$ 80,679,722	$ 68,539,520	$ 12,140,202

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	$ 20,118,740	$ 12,140,202	$ 5,550,676

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

For the year ended June 30, 2024, the District recognized pension expense/(income) of $668,313. At June 30, 2024, 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	$ 340,743	$ -	$ 340,743
Changes of assumptions	-	(23,040)	(23,040)
Net difference between projected and actual earnings on pension plan investments	3,461,478	-	3,461,478
Total deferred amounts to be recognized in pension expense in future periods	$ 3,802,221	$ (23,040)	$ 3,779,181
Pension contributions made subsequent to the measurement date	833,170	-	833,170
Total deferred amounts related to pensions	$ 4,635,391	$ (23,040)	$ 4,612,351

$833,170 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, 2025. 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 Outflows of Resources
2024	$ 641,902
2025	1,169,798
2026	2,451,385
2027	(483,904)
Total	$ 3,779,181

Below is a summary of various pension items:

	TRS	IMRF	Total
Deferred Outflows of Resources:			
Employer Contributions	$ 250,783	$ 833,170	$ 1,083,953
Experience	13,775	340,743	354,518
Assumptions	11,304	-	11,304
Proportionate Share	14,440	-	14,440
Investments	-	3,461,478	3,461,478
	$ 290,302	$ 4,635,391	$ 4,925,693
Net Pension (Asset)/Liability	$ 3,313,871	$ 12,140,202	$ 15,454,073
Pension Expense/(Income)	$ (114,056)	$ (668,313)	$ (782,369)
Deferred Inflows of Resources:			
Experience	$ (13,359)	$ -	$ (13,359)
Assumptions	(2,915)	(23,040)	(25,955)
Proportionate Share	(423,347)	-	(423,347)
Investments	(95)	-	(95)
	$ (439,716)	$ (23,040)	$ (462,756)

C. *Social Security*

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

NOTE 8 - POST EMPLOYMENT BENEFIT COMMITMENTS

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

General Information About the OPEB Plan

Plan Description

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.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, 2024, 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, 2023, 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.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2024, 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 $369,888 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, 2023, 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	$ 10,405,722
State's proportionate share of the net OPEB liability associated with the District	14,071,849
Total	$ 24,477,571

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. 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, 2023, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2023, the District's proportion was 0.145997%, which was a increase of 0.001654% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized benefit income of $4,589,399 and on-behalf revenue/expense of $369,888 for support provided by the State. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ -	$ (5,810,774)	$ (5,810,774)
Net difference between projected and actual earnings on OPEB plan investments	4,199	(56)	4,143
Changes of assumptions	137,924	(20,452,872)	(20,314,948)
Changes in proportion and differences between employee contributions and proportionate share of contributions	491,487	(1,848,626)	(1,357,139)
Employer contributions subsequent to the measurement date	290,659	-	290,659
	$ 924,269	$ (28,112,328)	$ (27,188,059)

$290,659 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

Year Ending June 30	
2024	$ (5,029,683)
2025	(4,488,777)
2026	(4,346,363)
2027	(4,291,414)
2028	(3,958,162)
2029	(3,074,245)
2030	(2,281,489)
2031	(8,417)
2032	(168)
	$ (27,478,718)

Actuarial Assumptions

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

Inflation	2.25%
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.
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Health Care Trend Rate	Trend for fiscal year 2024 based on actual premium increases. For fiscal years ending on or after 2024, 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 2040.

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Annuitant Mortality, 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, 2022 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%	1.376%
	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 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily required rates.

Based on those assumptions, THIS's fiduciary net position at June 30, 2023 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, 2023, the discount rate used to measure the total OPEB liability was 3.86%.

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 3.86%, 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 (2.86%) or 1 percentage-point higher (4.86%) than the current rate.

	1% Decrease 2.86%	Current Discount Rate 3.86%	1% Increase 4.86%
Employer's proportionate share of the net OPEB liability	$ 11,619,192	$ 10,405,722	$ 9,335,294

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 2024, 8.00% in 2025 decreasing to an ultimate trend rate of 4.25% in 2040. The Aetna MAPD plan (Medicare retirees) has a trend rate of 0% from 2024 to 2028, 19.42% for 2029 to 2033, 6.08% in 2034 and then decreasing to the same ultimate trend rate of 4.25% in 2040.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer's proportionate share of the net OPEB liability	$ 8,856,731	$ 10,405,722	$ 12,303,445

(a) One percentage point decreases in healthcare trend rates are 5.00% in 2024, 7.00% in 2025, decreasing to an ultimate trend rate of 3.25% in 2040 for Pre-Medicare per capita costs. One percentage point decreases in healthcare trend rates are 0% in 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034, decreasing to an ultimate trend rate of 3.25% in 2040 for Post-Medicare per capita costs.

(b) One percentage point increases in healthcare trend rates are 7.00% in 2024, 9.00% in 2025, decreasing to an ultimate trend rate of 5.25% in 2040 for Pre-Medicare per capita costs. One percentage point decreases in healthcare trend rates are 0% in 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034, decreasing to an ultimate trend rate of 5.25% in 2040 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.

Benefits Provided

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

Certified Teachers and Administrators

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

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

Custodial/Maintenance Employees

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

Non-Contractual/Classified Employees

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

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

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

Para Professionals

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

All Other IMRF Employees

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

Eligibility

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

Certified Teachers and Administrators

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

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

Age 62 with 5 years of service, or
Age 60 with 10 years of service, or
Age 55 with 20 Years of Service (discounted benefits)

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

62 years old with 10 years of service
67 years old with 10 years of service

Custodial/Maintenance Employees

Age 57 with 20 years of service, or
Age 60 with 8 years of service

Non-Contractual/Classified Employees

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

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

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

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

Para-Professionals

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

All Other IMRF Employees

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

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

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

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

Membership

Membership in the plan consisted of the following at July 1, 2022, the date of the latest actuarial valuation:

Active Employees	522
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Inactive Employees Currently Receiving Benefits	53
Total	575

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2024, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions

The total OPEB liability in the July 1, 2023 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	4.21%
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	2040
Mortality	*IMRF Employees and Retirees*: Rates from the December 31, 2021 IMRF Actuarial Valuation Report Active Employees - PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvement using Scale MP-2021 Retirees - PubG.H-2010(B) Mortality Table - General (below-median income), Male adjusted 108% and Female adjusted 106.4% tables, with future mortality improvement using scale MP-2021 *TRS Employees and Retirees:* Rates from the June 30, 2023 Teachers' Retirement System Actuarial Valuation Report Active Employees - PubT-2010 Employee Mortality Table projected generationally with Scale MP-2020, with female and male rates multiplied by 90% for all ages. Retirees - PubT-2010 Retiree Mortality Table projected generationally with Scale MP-2020, with female rates multiplied by 91% for ages under 75 and 109% for ages 75 and older, and male rates multiplied by 105% for ages under 85 and 115% for ages 85 and older.
Election at Retirement	Certified Administrators 100% will elect the TRIP medical insurance subsidy at retirement. Certified Teachers 95% will elect the TRIP medical insurance subsidy at retirement. Custodial / Maintenance Employees 25% will elect will elect a District medical plan and apply the $3,000 annual to their contributions. 75% will elect the annual amount in cash. Non-Contractual / Classified Employees 20% will elect will elect a District medical plan and apply the $3,000 annual to their contributions. 80% will elect the annual amount in cash. Para-Professionals 50% will elect will elect a District medical plan and apply the $3,000 annual to their contributions. 50% will elect the annual amount in cash.
Marital Status	45% of employees electing District coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2023 through June 30, 2024. Assumption changes reflect a change in the discount rate of (0.08%) from 4.13% for the beginning of the year values and 4.21% 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 4.21% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2024.

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, 2023	$ 8,093,196	$ -	$ 8,093,196
Changes for the year:			
Service Cost	$ 306,311	$ -	$ 306,311
Interest on Total OPEB Liability	325,218	-	325,218
Actuarial Experience	(344,081)	-	(344,081)
Assumption Changes	(100,631)	-	(100,631)
Benefit Payments	(437,356)	-	(437,356)
Net Changes	$ (250,539)	$ -	$ (250,539)
Balances at June 30, 2024	$ 7,842,657	$ -	$ 7,842,657

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 6.69%	Valuation Rate	1% Increase 6.34%
$ 8,367,484	$ 7,842,657	$ 7,345,175

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 9.15%	Healthcare Cost Valuation Rate	1% Increase 10.51%
$ 7,124,923	$ 7,842,657	$ 8,666,953

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

For the fiscal year ended June 30, 2024, the District recognized OPEB expense of $598,089. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Inflows of Resources
Differences Between Expected and Actual Experience	$ 211,616	$ (411,981)	$ (200,365)
Changes of Assumptions	839,144	(1,214,090)	(374,946)
Total	$ 1,050,760	$ (1,626,071)	$ (575,311)

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 (9.49 years, active and retired) in the postretirement plan.

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

Year ending June 30	Net Outflows/(Inflows) of Resources
2025	$ (33,439)
2026	(33,439)
2027	(14,964)
2028	(39,631)
2029	(129,452)
Thereafter	(324,386)
	$ (575,311)

Below is a summary of the various postemployment items at June 30, 2024:

	THIS	OPEB	Total
OPEB Liability	$ 10,405,722	$ 7,842,657	$ 18,248,379
Deferred Outflows of Resources:			
Employer Contributions	$ 290,659	$ -	$ 290,659
Investments	4,199	211,616	215,815
Assumptions	137,924	839,144	977,068
Proportionate Share	491,487	-	491,487
	$ 924,269	$ 1,050,760	$ 1,975,029
Deferred Inflows of Resources:			
Assumptions	$ (20,452,872)	$ (1,214,090)	$ (21,666,962)
Experience	(5,810,774)	(411,981)	(6,222,755)
Investments	(56)	-	(56)
Proportionate Share	(1,848,626)	-	(1,848,626)
	$ (28,112,328)	$ (1,626,071)	$ (29,738,399)

NOTE 9 - INTERFUND TRANSFERS

The following interfund transfers were made during the year ended June 30, 2024:

Transfer from	Transfer to	Amount
Operations and Maintenance Fund	Capital Projects Fund	$ 27,156,890
Working Cash Fund	Operations and Maintenance Fund	27,130,061

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

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.

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, 2024 were $200,000 for individual claims and $16,754,157 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, 2024 in the amount of $1,186,037.

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:

	2024	2023	2022
Beginning Liability Balance	$ 1,323,372	$ 1,299,606	$ 1,203,884
Claims Incurred	13,583,057	14,033,414	13,629,702
Payments	(13,720,392)	(14,009,648)	(13,533,980)
Ending Liability Balance	$ 1,186,037	$ 1,323,372	$ 1,299,606

NOTE 13 - CONSTRUCTION COMMITMENTS

The District has projects for an HVAC upgrade and a campus remodel project at south campus which are ongoing as of June 30, 2024. These projects have outstanding commitments of $159,991 and $28,689,652, 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:

2023 EAV	$ 4,479,514,478
Rate	6.9%
Debt Margin	$ 309,086,499
Current Debt	24,690,000
Remaining Debt Margin	$ 284,396,499

NOTE 15 - CONTINGENCIES

The District is currently dealing with various property tax objections, $144,126 of which were finalized by yearend, but not paid. The District is currently dealing with other various property tax objections, none of which were finalized by year end, with a potential liability to the District totals approximately $1,029,229. With past experience with PTAB appeals, any liability is likely to be less than that amount.

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, 2024

	6/30/2024	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	$ 1,094,787	$ 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	5,528,543	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	834,002	1,950,298	369,443	(224,008)	330,913	(248,512)	(16,916,691)	205,356	229,864	219,144
Changes of Assumptions	(56,393)	-	-	(494,395)	-	1,707,446	(2,098,655)	(190,087)	91,774	2,976,573
Benefit Payments, Including Refunds of Member Contributions	(4,859,166)	(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	$ 2,541,773	$ 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	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	63,064,080
Total Pension Liability - Ending	$ 80,679,722	$ 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	$ 1,505,094	$ 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	561,604	492,429	463,070	450,406	498,372	488,251	540,509	769,193	763,780	750,091
Net Investment Income	6,940,178	(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	(4,859,166)	(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)	1,283,461	(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	$ 5,431,171	$ (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	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	61,137,167
Plan Net Position - Ending	$ 68,539,520	$ 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	$ 12,140,202	$ 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	84.95%	80.77%	100.48%	91.66%	83.57%	75.74%	81.61%	86.91%	86.14%	92.45%
Covered Payroll	$ 11,641,418	$ 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	104.28%	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.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2024

	6/30/2024	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	$ 1,507,510	$ 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	1,505,094	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)	$ 2,416	$ (66,869)	$ 2,596	$ -	$ 630,015	$ 97	$ (5,746)	$ 43	$ 65	$ 26,499
Covered Payroll	$ 11,903,335	$ 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	12.64%	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 2023 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: 20-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: 2.75% 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, 2021 actuarial valuation; note two year lag between valuation and rate setting.

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, 2024

	6/30/2024 *	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	0.00389956%	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	$ 3,313,868	$ 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	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	$ 285,848,194	$ 285,791,455	$ 283,524,095	$ 308,252,609	$ 299,518,446	$ 273,258,347	$ 250,450,921	$ 183,629,374	$ 305,780,416	$ 209,225,815
Employer's Covered Payroll	$ 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	$ 33,260,883
Employer's proportionate share of the Net Pension Liability as a percentage of its Covered Payroll	8.11%	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%	40.00%	39.30%	36.40%	41.50%	43.00%

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

Changes of Assumptions:

For the 2023 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 2022-2018 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 also 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, 2024

	6/30/2024 *	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	$ 237,046	$ 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	237,055	230,736	222,928	219,705	213,608	217,165	199,009	203,605	240,601	310,016
Contribution deficiency/(excess)	$ (9)	$ (188)	$ (7)	$ 19	$ 18,126	$ (720)	$ 18,087	$ 16,139	$ (4,335)	$ (68,117)
Employer's Covered Payroll	$ 43,381,881	$ 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	0.55%	0.56%	0.56%	0.57%	0.56%	0.59%	0.55%	0.57%	0.68%	0.91%

* - 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, 2024

	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
TOTAL OPEB LIABILITY							
Service Cost	$ 306,311	$ 325,219	$ 433,201	$ 472,377	$ 448,086	$ 369,645	$ 328,417
Interest	325,218	313,451	188,455	207,784	178,090	161,854	192,381
Changes in Benefit Terms	-	-	-	-	-	-	(75,384)
Differences Between Expected and Actual Experience	(344,081)	-	314,879	-	(121,219)	-	(132,973)
Changes in Assumptions	(100,631)	(22,018)	(1,559,379)	369,608	935,233	275,134	(72,461)
Benefit Payments	(437,356)	(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	$ (250,539)	$ 242,061	$ (964,318)	$ 958,317	$ 1,383,914	$ 538,127	$ 65,075
Total OPEB Liability - Beginning	8,093,196	7,851,135	8,815,453	7,857,136	6,473,222	5,935,095	5,870,020
Total OPEB Liability - Ending	$ 7,842,657	$ 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%	0.00%
Covered-Employee Payroll	$ 47,912,755	$ 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	16.37%	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:	4.21%	4.13%	4.09%	2.18%	2.66%	2.79%	3.35%

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

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

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
JUNE 30, 2024

	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *
Employer's proportion of the Net OPEB Liability	0.1459969%	0.1443430%	0.1480630%	0.1497460%	0.1497530%	0.1538810%	0.1557070%
Employer's proportionate share of the Net OPEB Liability	$ 10,405,722	$ 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	14,071,849	13,440,540	44,276,575	54,237,707	56,125,629	54,438,098	53,062,338
Total	$ 24,477,571	$ 23,320,381	$ 76,932,475	$ 94,273,555	$ 97,573,483	$ 94,979,305	$ 93,467,744
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
Employer's proportionate share of the Net OPEB Liability as a percentage of Covered Payroll	25.45%	24.83%	84.96%	105.69%	112.54%	111.23%	112.80%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	6.21%	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 2023 measurement year, the discount rate was changed from 3.69% to 3.86%.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2024

	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *
Statutorily-Required Contribution	$ 273,521	$ 266,916	$ 353,575	$ 348,505	$ 338,622	$ 320,751	$ 300,893
Contributions in relation to the Statutorily-Required Contribution	273,912	266,540	353,610	348,497	348,497	321,013	300,887
Contribution deficiency/(excess)	$ (391)	$ 376	$ (35)	$ 8	$ (9,875)	$ (262)	$ 6
Employer's Covered Payroll	$ 43,381,881	$ 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	0.63%	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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts Original	Budgeted Amounts Final	2024 Actual Amounts	2024 Variance from Final Budget Over (Under)	2023 Actual Amounts
REVENUES					
Property Taxes	$ 63,552,484	$ 63,552,484	$ 64,986,047	$ 1,433,563	$ 59,600,259
Payments in Lieu of Taxes	5,908,867	5,908,867	4,862,480	(1,046,387)	6,305,088
Tuition	235,000	235,000	257,433	22,433	205,498
Earnings on Investments	940,569	1,066,831	2,001,813	934,982	1,209,951
Food Services	965,000	965,000	1,284,094	319,094	974,449
District/School Activity Income	2,903,500	2,903,500	4,361,960	1,458,460	3,825,331
Textbooks	540,000	540,000	571,977	31,977	534,644
Other Local Sources	160,000	160,000	431,327	271,327	395,594
State Aid					
General State Aid	2,802,667	2,802,667	2,804,057	1,390	2,800,348
Special Education	500,000	500,000	860,277	360,277	522,258
Career and Technical Education	82,000	82,000	160,714	78,714	82,472
State Free Lunch and Breakfast	750	750	1,993	1,243	595
Driver Education	115,000	115,000	97,316	(17,684)	99,747
Other Restricted Revenue from State Sources	2,500	2,500	3,333	833	-
Federal Aid					
Food Service	9,500	9,500	10,206	706	10,401
Title I	175,000	175,000	204,489	29,489	199,433
Title IV	15,000	15,000	12,671	(2,329)	8,367
Federal Special Education	1,050,000	1,050,000	1,221,610	171,610	1,156,000
CTE - Perkins	44,000	44,000	43,468	(532)	40,703
Title II - Teacher Quality	60,000	60,000	74,669	14,669	50,022
Medicaid Matching Funds - Administrative Outreach	65,000	65,000	64,096	(904)	51,063
Medicaid Matching Funds - Fee-for-Service Program	15,000	15,000	41,198	26,198	18,026
Other Federal Aid	-	-	117,119	117,119	164,736
State Retirement Contributions	-	-	24,467,173	24,467,173	22,556,558
Total Revenues	$ 80,141,837	$ 80,268,099	$ 108,941,520	$ 28,673,421	$ 100,815,001
EXPENDITURES					
Instruction					
Regular Programs					
Salaries	$ 28,352,161	$ 28,352,161	$ 28,234,152	$ (118,009)	$ 26,855,729
Employee Benefits	4,224,006	4,224,006	3,691,967	(532,039)	4,016,793
Purchased Services	727,633	727,633	652,035	(75,598)	613,136
Supplies and Materials	805,266	805,266	950,717	145,451	921,054
Other Objects	5,025	5,025	1,925	(3,100)	1,252
Non-Capitalized Equipment	716,389	716,389	393,516	(322,873)	476,357
	$ 34,830,480	$ 34,830,480	$ 33,924,312	$ (906,168)	$ 32,884,321
Special Education Programs					
Salaries	$ 6,806,056	$ 6,806,056	$ 6,438,509	$ (367,547)	$ 6,006,729
Employee Benefits	1,306,832	1,306,832	1,075,567	(231,265)	1,226,223
Purchased Services	39,800	39,800	51,379	11,579	24,979
Supplies and Materials	44,930	44,930	47,750	2,820	80,642
Other Objects	1,000	1,000	2,310	1,310	650
Non-Capitalized Equipment	-	-	14,739	14,739	6,412
	$ 8,198,618	$ 8,198,618	$ 7,630,254	$ (568,364)	$ 7,345,635
Remedial and Supplemental Programs K-12					
Salaries	$ 45,000	$ 45,000	$ 62,438	$ 17,438	$ 49,664
Employee Benefits	22,575	22,575	7,460	(15,115)	5,581
Purchased Services	82,000	82,000	71,174	(10,826)	63,367
Supplies and Materials	53,000	53,000	49,585	(3,415)	10,396
Other Objects	-	-	105	105	2,648
	$ 202,575	$ 202,575	$ 190,762	$ (11,813)	$ 131,656
Adult/Continuing Education Programs					
Salaries	$ 20,000	$ 20,000	$ 5,327	$ (14,673)	$ 10,646
Employee Benefits	2,315	2,315	-	(2,315)	69
	$ 22,315	$ 22,315	$ 5,327	$ (16,988)	$ 10,715
CTE Programs					
Salaries	$ -	$ -	$ -	$ -	$ 1,215
Employee Benefits	10	10	-	(10)	142
Purchased Services	10,000	10,000	-	(10,000)	6,331
Supplies and Materials	10,500	10,500	23,748	13,248	1,360
Non-Capitalized Equipment	-	-	1,792	1,792	31,407
	$ 20,510	$ 20,510	$ 25,540	$ 5,030	$ 40,455
Interscholastic Programs					
Salaries	$ 1,640,093	$ 1,640,093	$ 1,583,160	$ (56,933)	$ 1,546,359
Employee Benefits	17,875	17,875	12,084	(5,791)	11,989
Purchased Services	391,097	391,097	353,617	(37,480)	290,163
Supplies and Materials	235,722	235,722	169,818	(65,904)	136,285
Other Objects	12,000	12,000	8,815	(3,185)	9,069
Non-Capitalized Equipment	-	-	50,048	50,048	42,974
	$ 2,296,787	$ 2,296,787	$ 2,177,542	$ (119,245)	$ 2,036,839

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)					
Instruction (Continued)					
Summer School Programs					
Salaries	$ 258,248	$ 258,248	$ 227,562	$ (30,686)	$ 203,078
Employee Benefits	2,550	2,550	1,978	(572)	1,817
Purchased Services	200,600	200,600	81,033	(119,567)	129,348
Supplies and Materials	8,250	8,250	8,021	(229)	9,047
Other Objects	10,000	10,000	-	(10,000)	-
	$ 479,648	$ 479,648	$ 318,594	$ (161,054)	$ 343,290
Driver's Education Programs					
Salaries	$ 470,658	$ 470,658	$ 459,573	$ (11,085)	$ 584,872
Employee Benefits	79,170	79,170	57,746	(21,424)	76,160
Purchased Services	50,200	50,200	49,779	(421)	45,482
Supplies and Materials	11,200	11,200	7,088	(4,112)	7,733
Other Objects	150	150	110	(40)	-
Non-Capitalized Equipment	-	-	-	-	3,072
	$ 611,378	$ 611,378	$ 574,296	$ (37,082)	$ 717,319
Bilingual Programs					
Salaries	$ -	$ -	$ -	$ -	$ 770
Employee Benefits	-	-	-	-	9
Purchased Services	7,250	7,250	2,300	(4,950)	7,140
Supplies and Materials	5,000	5,000	21,259	16,259	3,971
	$ 12,250	$ 12,250	$ 23,559	$ 11,309	$ 11,890
Truant Alternative and Optional Programs					
Salaries	$ 415,064	$ 415,064	$ 419,323	$ 4,259	$ 395,716
Employee Benefits	90,380	90,380	72,807	(17,573)	88,258
Purchased Services	28,100	28,100	58,100	30,000	41,338
Supplies and Materials	1,000	1,000	238	(762)	138
Other Objects	2,815,000	2,815,000	-	(2,815,000)	84,781
	$ 3,349,544	$ 3,349,544	$ 550,468	$ (2,799,076)	$ 610,231
Private Tuition					
Special Education Programs K-12					
Other Objects	$ -	$ -	$ 2,766,806	$ 2,766,806	$ 2,380,474
Remedial/Supplemental Programs K-12					
Other Objects	-	-	51,740	51,740	63,400
CTE Programs					
Other Objects	-	-	231,897	231,897	206,420
	$ -	$ -	$ 3,050,443	$ 3,050,443	$ 2,650,294
Student Activity Fund					
Other Objects	$ 1,800,000	$ 1,800,000	$ 2,883,323	$ 1,083,323	$ 2,570,628
	$ 1,800,000	$ 1,800,000	$ 2,883,323	$ 1,083,323	$ 2,570,628
State Retirement Contributions	$ -	$ -	$ 24,467,173	$ 24,467,173	$ 22,556,558
Total Instruction	$ 51,824,105	$ 51,824,105	$ 75,821,593	$ 23,997,488	$ 71,909,831
Support Services					
Pupil					
Attendance and Social Work Services					
Salaries	$ 1,488,698	$ 1,488,698	$ 1,534,507	$ 45,809	$ 1,369,067
Employee Benefits	414,193	414,193	387,495	(26,698)	391,539
Purchased Services	397,950	397,950	12,174	(385,776)	11,377
Supplies and Materials	6,300	6,300	4,198	(2,102)	5,052
Other Objects	1,000	1,000	-	(1,000)	419
	$ 2,308,141	$ 2,308,141	$ 1,938,374	$ (369,767)	$ 1,777,454
Guidance Services					
Salaries	$ 3,618,912	$ 3,618,912	$ 3,730,536	$ 111,624	$ 3,734,708
Employee Benefits	622,907	622,907	546,068	(76,839)	589,995
Purchased Services	200,700	200,700	126,919	(73,781)	166,834
Supplies and Materials	52,350	52,350	47,521	(4,829)	38,140
Other Objects	4,050	4,050	1,406	(2,644)	465
Non-Capitalized Equipment	-	-	23,530	23,530	4,467
	$ 4,498,919	$ 4,498,919	$ 4,475,980	$ (22,939)	$ 4,534,609
Health Services					
Salaries	$ 283,208	$ 283,208	$ 261,868	$ (21,340)	$ 191,843
Employee Benefits	62,975	62,975	51,566	(11,409)	56,525
Purchased Services	39,750	39,750	42,625	2,875	39,686
Supplies and Materials	10,150	10,150	10,961	811	8,765
Non-Capitalized Equipment	-	-	-	-	3,850
	$ 396,083	$ 396,083	$ 367,020	$ (29,063)	$ 300,669
Other Support Services - Pupil					
Salaries	$ 139,950	$ 139,950	$ 119,462	$ (20,488)	$ 119,067
Employee Benefits	495	495	261	(234)	1,500
Purchased Services	60,750	60,750	72,528	11,778	62,143
Supplies and Materials	53,300	53,300	53,304	4	52,922
	$ 254,495	$ 254,495	$ 245,555	$ (8,940)	$ 235,632
Total Support Services - Pupil	$ 7,457,638	$ 7,457,638	$ 7,026,929	$ (430,709)	$ 6,848,364

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)					
Support Services (Continued)					
Instructional Staff					
Improvement of Instruction Services					
Salaries	$ 407,237	$ 407,237	$ 418,991	$ 11,754	$ 356,423
Employee Benefits	75,885	75,885	74,769	(1,116)	69,743
Purchased Services	120,900	120,900	143,317	22,417	83,598
Supplies and Materials	28,828	28,828	30,193	1,365	9,129
Other Objects	675	675	377	(298)	303
Non-Capitalized Equipment	-	-	67,500	67,500	46,111
	$ 633,525	$ 633,525	$ 735,147	$ 101,622	$ 565,307
Educational Media Services					
Salaries	$ 1,932,976	$ 1,932,976	$ 1,901,009	$ (31,967)	$ 1,733,999
Employee Benefits	341,852	341,852	289,726	(52,126)	296,685
Purchased Services	511,235	511,235	522,949	11,714	568,671
Supplies and Materials	130,700	130,700	93,840	(36,860)	100,469
Other Objects	1,505	1,505	130	(1,375)	1,030
Non-Capitalized Equipment	53,920	53,920	30,245	(23,675)	325,355
	$ 2,972,188	$ 2,972,188	$ 2,837,899	$ (134,289)	$ 3,026,209
Assessment and Testing					
Salaries	$ 318,205	$ 318,205	$ 232,981	$ (85,224)	$ 306,688
Employee Benefits	16,741	16,741	29,200	12,459	38,373
Purchased Services	145,295	145,295	121,314	(23,981)	95,326
Supplies and Materials	21,800	21,800	11,256	(10,544)	9,513
	$ 502,041	$ 502,041	$ 394,751	$ (107,290)	$ 449,900
Total Support Services - Instructional Staff	$ 4,107,754	$ 4,107,754	$ 3,967,797	$ (139,957)	$ 4,041,416
General Administration					
Board of Education Services					
Purchased Services	$ 424,000	$ 424,000	$ 454,902	$ 30,902	$ 916,505
Supplies and Materials	28,500	28,500	30,359	1,859	23,880
Other Objects	25,000	25,000	22,468	(2,532)	20,115
	$ 477,500	$ 477,500	$ 507,729	$ 30,229	$ 960,500
Executive Administration Services					
Salaries	$ 361,855	$ 361,855	$ 324,746	$ (37,109)	$ 309,050
Employee Benefits	69,533	69,533	82,849	13,316	63,096
Purchased Services	68,500	68,500	24,589	(43,911)	46,229
Supplies and Materials	8,300	8,300	6,299	(2,001)	15,442
Other Objects	4,500	4,500	10,176	5,676	6,561
Non-Capitalized Equipment	-	-	-	-	3,255
	$ 512,688	$ 512,688	$ 448,659	$ (64,029)	$ 443,633
Total Support Services - General Administration	$ 990,188	$ 990,188	$ 956,388	$ (33,800)	$ 1,404,133
School Administration					
Office of the Principal Services					
Salaries	$ 3,568,699	$ 3,568,699	$ 3,704,807	$ 136,108	$ 3,382,438
Employee Benefits	611,220	611,220	575,750	(35,470)	560,897
Purchased Services	85,000	85,000	47,645	(37,355)	57,902
Supplies and Materials	50,300	50,300	23,360	(26,940)	36,804
Other Objects	3,725	3,725	2,077	(1,648)	2,111
	$ 4,318,944	$ 4,318,944	$ 4,353,639	$ 34,695	$ 4,040,152
Other Support Services - School Administration					
Purchased Services	$ 32,800	$ 32,800	$ 25,690	$ (7,110)	$ 26,862
Supplies and Materials	1,000	1,000	-	(1,000)	322
	$ 33,800	$ 33,800	$ 25,690	$ (8,110)	$ 27,184
Total Support Services - School Administration	$ 4,352,744	$ 4,352,744	$ 4,379,329	$ 26,585	$ 4,067,336
Business					
Direction of Business Support Services					
Salaries	$ 209,812	$ 209,812	$ 204,920	$ (4,892)	$ 202,751
Employee Benefits	52,895	52,895	53,021	126	50,034
Purchased Services	1,500	1,500	-	(1,500)	1,026
Other Objects	500	500	340	(160)	340
	$ 264,707	$ 264,707	$ 258,281	$ (6,426)	$ 254,151
Fiscal Services					
Salaries	$ 368,017	$ 368,017	$ 378,848	$ 10,831	$ 370,366
Employee Benefits	71,696	71,696	55,733	(15,963)	61,781
Purchased Services	54,950	54,950	26,005	(28,945)	12,457
Supplies and Materials	4,500	4,500	4,057	(443)	4,937
Other Objects	135,000	135,000	151,470	16,470	131,187
	$ 634,163	$ 634,163	$ 616,113	$ (18,050)	$ 580,728
Total Support Services - Business	$ 898,870	$ 898,870	$ 874,394	$ (24,476)	$ 834,879

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)					
Support Services (Continued)					
Operations and Maintenance					
Purchased Services	$ 174,000	$ 174,000	$ 85,375	$ (88,625)	$ 148,509
Supplies and Materials	2,500	2,500	4,206	1,706	430
Total Support Services - Operations and Maintenance	$ 176,500	$ 176,500	$ 89,581	$ (86,919)	$ 148,939
Food Services					
Purchased Services	$ 1,284,500	$ 1,284,500	$ 1,277,911	$ (6,589)	$ 1,171,074
Supplies and Materials	11,000	11,000	4,605	(6,395)	6,385
Total Support Services - Food Services	$ 1,295,500	$ 1,295,500	$ 1,282,516	$ (12,984)	$ 1,177,459
Internal Services					
Salaries	$ 202,774	$ 202,774	$ 208,101	$ 5,327	$ 184,553
Employee Benefits	73,517	73,517	60,734	(12,783)	70,020
Purchased Services	37,000	37,000	31,192	(5,808)	23,384
Supplies and Materials	349,050	349,050	518,470	169,420	400,612
Total Support Services - Internal Services	$ 662,341	$ 662,341	$ 818,497	$ 156,156	$ 678,569
Central					
Information Services					
Salaries	$ 175,870	$ 175,870	$ 173,604	$ (2,266)	$ 165,292
Employee Benefits	23,971	23,971	37,804	13,833	25,467
Purchased Services	147,050	147,050	113,157	(33,893)	111,949
Supplies and Materials	3,250	3,250	1,429	(1,821)	948
Other Objects	1,000	1,000	-	(1,000)	-
Non-Capitalized Equipment	-	-	1,549	1,549	-
	$ 351,141	$ 351,141	$ 327,543	$ (23,598)	$ 303,656
Staff Services					
Salaries	$ 394,242	$ 394,242	$ 438,478	$ 44,236	$ 371,196
Employee Benefits	97,183	97,183	88,772	(8,411)	92,188
Purchased Services	97,000	97,000	329,785	232,785	114,687
Supplies and Materials	5,000	5,000	13,121	8,121	4,651
Other Objects	1,500	1,500	2,337	837	1,720
Non-Capitalized Equipment	-	-	-	-	8,552
	$ 594,925	$ 594,925	$ 872,493	$ 277,568	$ 592,994
Data Processing Services					
Salaries	$ 214,450	$ 214,450	$ 214,450	$ -	$ 196,719
Employee Benefits	29,370	29,370	24,850	(4,520)	26,359
Purchased Services	62,250	62,250	159,939	97,689	136,788
Supplies and Materials	500	500	-	(500)	96
Other Objects	300	300	350	50	300
	$ 306,870	$ 306,870	$ 399,589	$ 92,719	$ 360,262
Total Support Services - Central	$ 1,252,936	$ 1,252,936	$ 1,599,625	$ 346,689	$ 1,256,912
Other Support Services					
Employee Benefits	$ 247,211	$ 247,211	$ -	$ (247,211)	$ 2
Purchased Services	569,518	569,518	592,026	22,508	491,662
Total Support Services - Other Support Services	$ 816,729	$ 816,729	$ 592,026	$ (224,703)	$ 491,664
Total Support Services	$ 22,011,200	$ 22,011,200	$ 21,587,082	$ (424,118)	$ 20,949,671
Community Services					
Salaries	$ 292,600	$ 292,600	$ 275,272	$ (17,328)	$ 223,112
Employee Benefits	1,885	1,885	1,421	(464)	1,074
Purchased Services	4,150	4,150	7,739	3,589	600
Supplies and Materials	47,550	47,550	123,726	76,176	128,740
Non-Capitalized Equipment	-	-	1,018	1,018	-
Total Community Services	$ 346,185	$ 346,185	$ 409,176	$ 62,991	$ 353,526
Intergovernmental Payments					
Payments to Other Districts and Governmental Units					
Payments to Other Districts and Governmental Units (In-State)					
Payments for Regular Programs					
Purchased Services	$ -	$ -	$ 8,401	$ 8,401	$ -
Other Objects	-	-	-	-	2,539
	$ -	$ -	$ 8,401	$ 8,401	$ 2,539
Payments for Special Education Programs					
Purchased Services	$ 2,300,000	$ 2,300,000	$ 2,250,109	$ (49,891)	$ 1,826,064
Other Objects	100,000	100,000	-	(100,000)	-
	$ 2,400,000	$ 2,400,000	$ 2,250,109	$ (149,891)	$ 1,826,064
Total Payments to Other Districts and Governmental Units (In-State)	$ 2,400,000	$ 2,400,000	$ 2,258,510	$ (141,490)	$ 1,828,603

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)					
Intergovernmental Payments (Continued)					
Payments to Other Districts and Governmental Units (Continued)					
Payments to Other Districts and Governmental Units-Tuition (In-State)					
Payments for Special Education Programs					
Other Objects	$ 665,000	$ 665,000	$ 561,247	$ (103,753)	$ 581,037
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	$ 665,000	$ 665,000	$ 561,247	$ (103,753)	$ 581,037
Total Payments to Other Districts and Governmental Units	$ 3,065,000	$ 3,065,000	$ 2,819,757	$ (245,243)	$ 2,409,640
Total Intergovernmental Payments	$ 3,065,000	$ 3,065,000	$ 2,819,757	$ (245,243)	$ 2,409,640
Capital Outlay					
Instruction					
Regular Programs	$ 78,913	$ 78,913	$ 75,974	$ (2,939)	$ 6,899
Special Education Programs	-	-	-	-	5,584
Other Instructional Programs	-	-	30,629	30,629	14,830
Support Services					
Instructional Staff	327,500	327,500	632,566	305,066	1,153,545
Total Capital Outlay	$ 406,413	$ 406,413	$ 739,169	$ 332,756	$ 1,180,858
Total Expenditures	$ 77,652,903	$ 77,652,903	$ 101,376,777	$ 23,723,874	$ 96,803,526
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 2,488,934	$ 2,615,196	$ 7,564,743	$ 4,949,547	$ 4,011,475
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	$ -	$ (27,130,060)	$ (27,130,061)	$ (1)	$ (3,646,822)
Principal on Bonds Sold	-	24,690,000	24,690,000	-	-
Premium on Bonds Sold	-	2,313,798	2,712,361	398,563	-
Total Other Financing Sources (Uses)	$ -	$ (126,262)	$ 272,300	$ 398,562	$ (3,646,822)
NET CHANGE IN FUND BALANCE	$ 2,488,934	$ 2,488,934	$ 7,837,043	$ 5,348,109	$ 364,653
FUND BALANCE - JULY 1, 2023			40,670,232		40,305,579
FUND BALANCE - JUNE 30, 2024			$ 48,507,275		$ 40,670,232

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES					
Property Taxes	$ 9,307,297	$ 9,307,297	$ 9,437,615	$ 130,318	$ 8,819,769
Payments in Lieu of Taxes	1,515,523	1,515,523	1,387,430	(128,093)	4,282,157
Earnings on Investments	308,345	308,345	559,342	250,997	396,031
Other Local Sources	173,000	173,000	199,693	26,693	202,425
State Aid					
School Infrastructure - Maintenance	-	-	50,000	50,000	1,050,000
Federal Aid					
Other Federal Aid	-	-	-	-	2,030,431
Total Revenues	$ 11,304,165	$ 11,304,165	$ 11,634,080	$ 329,915	$ 16,780,813
EXPENDITURES					
Support Services					
Operations and Maintenance					
Salaries	$ 4,102,650	$ 4,352,650	$ 4,195,901	$ (156,749)	$ 3,916,268
Employee Benefits	772,415	772,415	652,181	(120,234)	678,780
Purchased Services	2,037,350	2,037,350	1,990,635	(46,715)	1,689,344
Supplies and Materials	2,037,150	2,037,150	2,063,173	26,023	1,701,916
Other Objects	600	600	680	80	1,145
Non-Capitalized Equipment	-	-	12,757	12,757	21,859
Total Support Services - Operations and Maintenance	$ 8,950,165	$ 9,200,165	$ 8,915,327	$ (284,838)	$ 8,009,312
Food Services					
Non-Capitalized Equipment	$ -	$ -	$ -	$ -	$ 3,900
Total Support Services - Food Services	$ -	$ -	$ -	$ -	$ 3,900
Total Support Services	$ 8,950,165	$ 9,200,165	$ 8,915,327	$ (284,838)	$ 8,013,212
Capital Outlay					
Support Services					
Operations and Maintenance	$ 2,354,000	$ 1,104,000	$ 510,660	$ (593,340)	$ 665,946
Total Capital Outlay	$ 2,354,000	$ 1,104,000	$ 510,660	$ (593,340)	$ 665,946
Total Expenditures	$ 11,304,165	$ 10,304,165	$ 9,425,987	$ (878,178)	$ 8,679,158
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ 1,000,000	$ 2,208,093	$ 1,208,093	$ 8,101,655
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	-	-	(26,829)	(26,829)	(5,261,517)
NET CHANGE IN FUND BALANCE	$ -	$ 1,000,000	$ 2,181,264	$ 1,181,264	$ 2,840,138
FUND BALANCE - JULY 1, 2023			11,746,204		8,906,066
FUND BALANCE - JUNE 30, 2024			$ 13,927,468		$ 11,746,204

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES					
Property Taxes	$ 2,813,713	$ 2,813,713	$ 2,911,773	$ 98,060	$ 2,611,774
Earnings on Investments	115,008	115,008	251,596	136,588	148,380
Other Local Sources	-	-	30,325	30,325	10,606
State Aid					
Transportation	975,000	975,000	863,846	(111,154)	1,007,634
Total Revenues	$ 3,903,721	$ 3,903,721	$ 4,057,540	$ 153,819	$ 3,778,394
EXPENDITURES					
Support Services					
Transportation					
Salaries	$ -	$ -	$ 24,377	$ 24,377	$ 28,150
Purchased Services	3,340,150	3,340,150	3,073,324	(266,826)	2,761,959
Total Support Services - Transportation	$ 3,340,150	$ 3,340,150	$ 3,097,701	$ (242,449)	$ 2,790,109
Total Support Services	$ 3,340,150	$ 3,340,150	$ 3,097,701	$ (242,449)	$ 2,790,109
Capital Outlay					
Support Services					
Transportation	$ 220,000	$ 220,000	$ 96,497	$ (123,503)	$ -
Total Capital Outlay	$ 220,000	$ 220,000	$ 96,497	$ (123,503)	$ -
Total Expenditures	$ 3,560,150	$ 3,560,150	$ 3,194,198	$ (365,952)	$ 2,790,109
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 343,571	$ 343,571	$ 863,342	$ 519,771	$ 988,285
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 343,571	$ 343,571	$ 863,342	$ 519,771	$ 988,285
FUND BALANCE - JULY 1, 2023			4,720,479		3,732,194
FUND BALANCE - JUNE 30, 2024			$ 5,583,821		$ 4,720,479

See Accompanying Independent Auditor's Report

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	2024				2023
	Budgeted Amounts			Variance from	
	Original	Final	Actual Amounts	Final Budget Over (Under)	Actual Amounts
REVENUES					
Property Taxes	$ 2,956,947	$ 2,956,947	$ 3,062,276	$ 105,329	$ 2,602,979
Payments in Lieu of Taxes	500,000	500,000	457,740	(42,260)	544,315
Earnings on Investments	33,153	33,153	74,770	41,617	42,719
Total Revenues	$ 3,490,100	$ 3,490,100	$ 3,594,786	$ 104,686	$ 3,190,013
EXPENDITURES					
Instruction					
Regular Programs					
Employee Benefits	$ 537,974	$ 537,974	$ 518,779	$ (19,195)	$ 498,092
Special Education Programs					
Employee Benefits	477,477	477,477	372,719	(104,758)	424,387
Remedial and Supplemental Programs K-12					
Employee Benefits	2,350	2,350	759	(1,591)	983
Adult/Continuing Education Programs					
Employee Benefits	2,510	2,510	690	(1,820)	1,561
CTE Programs					
Employee Benefits	-	-	-	-	17
Interscholastic Programs					
Employee Benefits	121,090	121,090	99,849	(21,241)	98,237
Summer School Programs					
Employee Benefits	27,000	27,000	12,892	(14,108)	19,566
Driver's Education Programs					
Employee Benefits	18,475	18,475	18,625	150	20,126
Bilingual Programs					
Employee Benefits	-	-	-	-	11
Truant Alternative and Optional Programs					
Employee Benefits	5,811	5,811	5,774	(37)	5,504
Total Instruction	$ 1,192,687	$ 1,192,687	$ 1,030,087	$ (162,600)	$ 1,068,484
Support Services					
Pupil					
Attendance and Social Work Services					
Employee Benefits	$ 199,000	$ 199,000	$ 210,922	$ 11,922	$ 187,152
Guidance Services					
Employee Benefits	152,599	152,599	136,929	(15,670)	130,771
Health Services					
Employee Benefits	19,030	19,030	17,446	(1,584)	16,300
Other Support Services - Pupil					
Employee Benefits	21,342	21,342	19,273	(2,069)	20,117
Total Support Services - Pupil	$ 391,971	$ 391,971	$ 384,570	$ (7,401)	$ 354,340
Instructional Staff					
Improvement of Instruction Services					
Employee Benefits	$ 19,170	$ 19,170	$ 18,520	$ (650)	$ 17,527
Educational Media Services					
Employee Benefits	323,022	323,022	292,497	(30,525)	286,341
Assessment and Testing					
Employee Benefits	40,516	40,516	16,572	(23,944)	32,535
Total Support Services - Instructional Staff	$ 382,708	$ 382,708	$ 327,589	$ (55,119)	$ 336,403
General Administration					
Executive Administration Services					
Employee Benefits	$ 23,033	$ 23,033	$ 21,863	$ (1,170)	$ 21,750
Total Support Services - General Administration	$ 23,033	$ 23,033	$ 21,863	$ (1,170)	$ 21,750
School Administration					
Office of the Principal Services					
Employee Benefits	$ 195,056	$ 195,056	$ 187,692	$ (7,364)	$ 163,704
Total Support Services - School Administration	$ 195,056	$ 195,056	$ 187,692	$ (7,364)	$ 163,704
Business					
Direction of Business Support Services					
Employee Benefits	$ 2,937	$ 2,937	$ 2,839	$ (98)	$ 2,814
Fiscal Services					
Employee Benefits	75,679	75,679	76,757	1,078	78,646
Total Support Services - Business	$ 78,616	$ 78,616	$ 79,596	$ 980	$ 81,460

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	2024				2023
	Budgeted Amounts				
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)					
Support Services (Continued)					
Operations and Maintenance					
Employee Benefits	$ 951,566	$ 951,566	$ 843,111	$ (108,455)	$ 822,470
Total Support Services - Operations and Maintenance	$ 951,566	$ 951,566	$ 843,111	$ (108,455)	$ 822,470
Internal Services					
Employee Benefits	$ 36,741	$ 36,741	$ 35,578	$ (1,163)	$ 33,039
Total Support Services - Internal Services	$ 36,741	$ 36,741	$ 35,578	$ (1,163)	$ 33,039
Central					
Information Services					
Employee Benefits	$ 37,557	$ 37,557	$ 34,956	$ (2,601)	$ 35,207
Staff Services					
Employee Benefits	31,899	31,899	41,246	9,347	26,683
Data Processing Services					
Employee Benefits	44,077	44,077	43,927	(150)	42,176
Total Support Services - Central	$ 113,533	$ 113,533	$ 120,129	$ 6,596	$ 104,066
Total Support Services	$ 2,173,224	$ 2,173,224	$ 2,000,128	$ (173,096)	$ 1,917,232
Community Services					
Employee Benefits	$ 19,692	$ 19,692	$ 17,810	$ (1,882)	$ 16,475
Total Community Services	$ 19,692	$ 19,692	$ 17,810	$ (1,882)	$ 16,475
Total Expenditures	$ 3,385,603	$ 3,385,603	$ 3,048,025	$ (337,578)	$ 3,002,191
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 104,497	$ 104,497	$ 546,761	$ 442,264	$ 187,822
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 104,497	$ 104,497	$ 546,761	$ 442,264	$ 187,822
FUND BALANCE - JULY 1, 2023			1,479,118		1,291,296
FUND BALANCE - JUNE 30, 2024			$ 2,025,879		$ 1,479,118

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 18, 2023 and was amended on May 20, 2024. 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, 2024 the following fund presented as Required Supplementary Information had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	$ 77,652,903	$ 101,376,777	$ 23,723,874

SUPPLEMENTARY INFORMATION

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2024

	Educational Fund	Working Cash Fund	Total General Fund
ASSETS			
Cash and Cash Equivalents	$ 11,201,726	$ 474,955	$ 11,676,681
Investments, at Fair Value	32,240,499	4,234,150	36,474,649
Property Taxes Receivable, net of allowance of $339,180	35,218,082	-	35,218,082
Due from Other Governments, net of allowance of $0	316,191	-	316,191
Inventory, at cost	1,397,030	-	1,397,030
Total Assets	$ 80,373,528	$ 4,709,105	$ 85,082,633
LIABILITIES			
Accounts Payable and Accrued Expenditures	$ 514,441	$ -	$ 514,441
Payroll Liabilities	207,537	-	207,537
Payable to Other Governments	110,273	-	110,273
Other Accrued Liabilities	1,069,583	-	1,069,583
Total Liabilities	$ 1,901,834	$ -	$ 1,901,834
DEFERRED INFLOWS OF RESOURCES			
Property Taxes - Subsequent Year	$ 33,805,732	$ -	$ 33,805,732
Unavailable Revenues - Grants	58,894	-	58,894
Unearned Revenue	808,898	-	808,898
Total Deferred Inflows of Resources	$ 34,673,524	$ -	$ 34,673,524
FUND BALANCE			
Nonspendable			
Inventory	$ 1,397,030	$ -	$ 1,397,030
Restricted			
Student Activity Funds	2,240,222	-	2,240,222
Unassigned	40,160,918	4,709,105	44,870,023
Total Fund Balance	$ 43,798,170	$ 4,709,105	$ 48,507,275
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 80,373,528	$ 4,709,105	$ 85,082,633

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED JUNE 30, 2024

	Educational Fund	Working Cash Fund	General Fund Total
REVENUES			
Property Taxes	$ 64,986,047	$ -	$ 64,986,047
Payments in Lieu of Taxes	4,862,480	-	4,862,480
Tuition	257,433	-	257,433
Earnings on Investments	1,680,258	321,555	2,001,813
Food Services	1,284,094	-	1,284,094
District/School Activity Income	4,361,960	-	4,361,960
Textbooks	571,977	-	571,977
Other Local Sources	431,327	-	431,327
State Aid	3,927,690	-	3,927,690
Federal Aid	1,789,526	-	1,789,526
State Retirement Contributions	24,467,173	-	24,467,173
Total Revenues	$ 108,619,965	$ 321,555	$ 108,941,520
EXPENDITURES			
Current			
Instruction			
Regular Programs	$ 33,924,312	$ -	$ 33,924,312
Special Education Programs	10,397,060	-	10,397,060
Other Instructional Programs	4,149,725	-	4,149,725
Student Activity Fund	2,883,323	-	2,883,323
State Retirement Contributions	24,467,173	-	24,467,173
Support Services			
Pupil	7,026,929	-	7,026,929
Instructional Staff	3,967,797	-	3,967,797
General Administration	956,388	-	956,388
School Administration	4,379,329	-	4,379,329
Business	874,394	-	874,394
Operations and Maintenance	89,581	-	89,581
Food Services	1,282,516	-	1,282,516
Internal Services	818,497	-	818,497
Central	1,599,625	-	1,599,625
Other Support Services	592,026	-	592,026
Community Services	409,176	-	409,176
Capital Outlay	739,169	-	739,169
Intergovernmental Payments			
Payments to Other Districts and Governmental Units	2,819,757	-	2,819,757
Total Expenditures	$ 101,376,777	$ -	$ 101,376,777
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 7,243,188	$ 321,555	$ 7,564,743
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	$ -	$ (27,130,061)	$ (27,130,061)
Principal on Bonds Sold	-	24,690,000	24,690,000
Premium on Bonds Sold	-	2,712,361	2,712,361
Total Other Financing Sources (Uses)	$ -	$ 272,300	$ 272,300
NET CHANGE IN FUND BALANCES	$ 7,243,188	$ 593,855	$ 7,837,043
FUND BALANCE - JULY 1, 2023	36,554,982	4,115,250	40,670,232
FUND BALANCE - JUNE 30, 2024	$ 43,798,170	$ 4,709,105	$ 48,507,275

See Accompanying Independent Auditor's Report

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES					
Property Taxes	$ 63,552,484	$ 63,552,484	$ 64,986,047	$ 1,433,563	$ 59,600,259
Payments in Lieu of Taxes	5,908,867	5,908,867	4,862,480	(1,046,387)	6,305,088
Tuition	235,000	235,000	257,433	22,433	205,498
Earnings on Investments	836,076	836,076	1,680,258	844,182	1,074,594
Food Services	965,000	965,000	1,284,094	319,094	974,449
District/School Activity Income	2,903,500	2,903,500	4,361,960	1,458,460	3,825,331
Textbooks	540,000	540,000	571,977	31,977	534,644
Other Local Sources	160,000	160,000	431,327	271,327	395,594
State Aid					
General State Aid	2,802,667	2,802,667	2,804,057	1,390	2,800,348
Special Education	500,000	500,000	860,277	360,277	522,258
Career and Technical Education	82,000	82,000	160,714	78,714	82,472
State Free Lunch and Breakfast	750	750	1,993	1,243	595
Driver Education	115,000	115,000	97,316	(17,684)	99,747
Technology - Learning Technology Centers	-	-	-	-	3,458
Other Restricted Revenue from State Sources	2,500	2,500	3,333	833	-
Federal Aid					
Food Service	9,500	9,500	10,206	706	10,401
Title I	175,000	175,000	204,489	29,489	199,433
Title IV	15,000	15,000	12,671	(2,329)	8,367
Federal Special Education	1,050,000	1,050,000	1,221,610	171,610	1,156,000
CTE - Perkins	44,000	44,000	43,468	(532)	40,703
Title II - Teacher Quality	60,000	60,000	74,669	14,669	50,022
Medicaid Matching Funds - Administrative Outreach	65,000	65,000	64,096	(904)	51,063
Medicaid Matching Funds - Fee-for-Service Program	15,000	15,000	41,198	26,198	18,026
Other Federal Aid	-	-	117,119	117,119	164,736
State Retirement Contributions	-	-	24,467,173	24,467,173	22,556,558
Total Revenues	$ 80,037,344	$ 80,037,344	$ 108,619,965	$ 28,582,621	$ 100,679,644
EXPENDITURES					
Instruction					
Regular Programs					
Salaries	$ 28,352,161	$ 28,352,161	$ 28,234,152	$ (118,009)	$ 26,855,729
Employee Benefits	4,224,006	4,224,006	3,691,967	(532,039)	4,016,793
Purchased Services	727,633	727,633	652,035	(75,598)	613,136
Supplies and Materials	805,266	805,266	950,717	145,451	921,054
Other Objects	5,025	5,025	1,925	(3,100)	1,252
Non-Capitalized Equipment	716,389	716,389	393,516	(322,873)	476,357
	$ 34,830,480	$ 34,830,480	$ 33,924,312	$ (906,168)	$ 32,884,321
Special Education Programs					
Salaries	$ 6,806,056	$ 6,806,056	$ 6,438,509	$ (367,547)	$ 6,006,729
Employee Benefits	1,306,832	1,306,832	1,075,567	(231,265)	1,226,223
Purchased Services	39,800	39,800	51,379	11,579	24,979
Supplies and Materials	44,930	44,930	47,750	2,820	80,642
Other Objects	1,000	1,000	2,310	1,310	650
Non-Capitalized Equipment	-	-	14,739	14,739	6,412
	$ 8,198,618	$ 8,198,618	$ 7,630,254	$ (568,364)	$ 7,345,635
Remedial and Supplemental Programs K-12					
Salaries	$ 45,000	$ 45,000	$ 62,438	$ 17,438	$ 49,664
Employee Benefits	22,575	22,575	7,460	(15,115)	5,581
Purchased Services	82,000	82,000	71,174	(10,826)	63,367
Supplies and Materials	53,000	53,000	49,585	(3,415)	10,396
Other Objects	-	-	105	105	2,648
	$ 202,575	$ 202,575	$ 190,762	$ (11,813)	$ 131,656
Adult/Continuing Education Programs					
Salaries	$ 20,000	$ 20,000	$ 5,327	$ (14,673)	$ 10,646
Employee Benefits	2,315	2,315	-	(2,315)	69
	$ 22,315	$ 22,315	$ 5,327	$ (16,988)	$ 10,715
CTE Programs					
Salaries	$ -	$ -	$ -	$ -	$ 1,215
Employee Benefits	10.00	10.00	-	(10)	142
Purchased Services	10,000	10,000	-	(10,000)	6,331
Supplies and Materials	10,500	10,500	23,748	13,248	1,360
Non-Capitalized Equipment	-	-	1,792	1,792	31,407
	$ 20,510	$ 20,510	$ 25,540	$ 5,030	$ 40,455
Interscholastic Programs					
Salaries	$ 1,640,093	$ 1,640,093	$ 1,583,160	$ (56,933)	$ 1,546,359
Employee Benefits	17,875	17,875	12,084	(5,791)	11,989
Purchased Services	391,097	391,097	353,617	(37,480)	290,163
Supplies and Materials	235,722	235,722	169,818	(65,904)	136,285
Other Objects	12,000	12,000	8,815	(3,185)	9,069
Non-Capitalized Equipment	-	-	50,048	50,048	42,974
	$ 2,296,787	$ 2,296,787	$ 2,177,542	$ (119,245)	$ 2,036,839

	2024 Budgeted Amounts Original	2024 Budgeted Amounts Final	2024 Actual Amounts	2024 Variance from Final Budget Over (Under)	2023 Actual Amounts
EXPENDITURES (Continued)					
Instruction (Continued)					
Summer School Programs					
Salaries	$ 258,248	$ 258,248	$ 227,562	$ (30,686)	$ 203,078
Employee Benefits	2,550	2,550	1,978	(572)	1,817
Purchased Services	200,600	200,600	81,033	(119,567)	129,348
Supplies and Materials	8,250	8,250	8,021	(229)	9,047
Other Objects	10,000	10,000	-	(10,000)	-
	$ 479,648	$ 479,648	$ 318,594	$ (161,054)	$ 343,290
Driver's Education Programs					
Salaries	$ 470,658	$ 470,658	$ 459,573	$ (11,085)	$ 584,872
Employee Benefits	79,170	79,170	57,746	(21,424)	76,160
Purchased Services	50,200	50,200	49,779	(421)	45,482
Supplies and Materials	11,200	11,200	7,088	(4,112)	7,733
Other Objects	150	150	110	(40)	-
Non-Capitalized Equipment	-	-	-	-	3,072
	$ 611,378	$ 611,378	$ 574,296	$ (37,082)	$ 717,319
Bilingual Programs					
Salaries	$ -	$ -	$ -	$ -	$ 770
Employee Benefits	-	-	-	-	9
Purchased Services	7,250	7,250	2,300	(4,950)	7,140
Supplies and Materials	5,000	5,000	21,259	16,259	3,971
	$ 12,250	$ 12,250	$ 23,559	$ 11,309	$ 11,890
Truant Alternative and Optional Programs					
Salaries	$ 415,064	$ 415,064	$ 419,323	$ 4,259	$ 395,716
Employee Benefits	90,380	90,380	72,807	(17,573)	88,258
Purchased Services	28,100	28,100	58,100	30,000	41,338
Supplies and Materials	1,000	1,000	238	(762)	138
Other Objects	2,815,000	2,815,000	-	(2,815,000)	84,781
	$ 3,349,544	$ 3,349,544	$ 550,468	$ (2,799,076)	$ 610,231
Private Tuition					
Special Education Programs K-12					
Other Objects	$ -	$ -	$ 2,766,806	$ 2,766,806	$ 2,380,474
Remedial/Supplemental Programs K-12					
Other Objects	-	-	51,740	51,740	63,400
CTE Programs					
Other Objects	-	-	231,897	231,897	206,420
	$ -	$ -	$ 3,050,443	$ 3,050,443	$ 2,650,294
Student Activity Fund					
Other Objects	$ 1,800,000	$ 1,800,000	$ 2,883,323	$ 1,083,323	$ 2,570,628
	$ 1,800,000	$ 1,800,000	$ 2,883,323	$ 1,083,323	$ 2,570,628
State Retirement Contributions	$ -	$ -	$ 24,467,173	$ 24,467,173	$ 22,556,558
Total Instruction	$ 51,824,105	$ 51,824,105	$ 75,821,593	$ 23,997,488	$ 71,909,831
Support Services					
Pupil					
Attendance and Social Work Services					
Salaries	$ 1,488,698	$ 1,488,698	$ 1,534,507	$ 45,809	$ 1,369,067
Employee Benefits	414,193	414,193	387,495	(26,698)	391,539
Purchased Services	397,950	397,950	12,174	(385,776)	11,377
Supplies and Materials	6,300	6,300	4,198	(2,102)	5,052
Other Objects	1,000	1,000	-	(1,000)	419
	$ 2,308,141	$ 2,308,141	$ 1,938,374	$ (369,767)	$ 1,777,454
Guidance Services					
Salaries	$ 3,618,912	$ 3,618,912	$ 3,730,536	$ 111,624	$ 3,734,708
Employee Benefits	622,907	622,907	546,068	(76,839)	589,995
Purchased Services	200,700	200,700	126,919	(73,781)	166,834
Supplies and Materials	52,350	52,350	47,521	(4,829)	38,140
Other Objects	4,050	4,050	1,406	(2,644)	465
Non-Capitalized Equipment	-	-	23,530	23,530	4,467
	$ 4,498,919	$ 4,498,919	$ 4,475,980	$ (22,939)	$ 4,534,609
Health Services					
Salaries	$ 283,208	$ 283,208	$ 261,868	$ (21,340)	$ 191,843
Employee Benefits	62,975	62,975	51,566	(11,409)	56,525
Purchased Services	39,750	39,750	42,625	2,875	39,686
Supplies and Materials	10,150	10,150	10,961	811	8,765
Non-Capitalized Equipment	-	-	-	-	3,850
	$ 396,083	$ 396,083	$ 367,020	$ (29,063)	$ 300,669
Other Support Services - Pupil					
Salaries	$ 139,950	$ 139,950	$ 119,462	$ (20,488)	$ 119,067
Employee Benefits	495	495	261	(234)	1,500
Purchased Services	60,750	60,750	72,528	11,778	62,143
Supplies and Materials	53,300	53,300	53,304	4	52,922
	$ 254,495	$ 254,495	$ 245,555	$ (8,940)	$ 235,632
Total Support Services - Pupil	$ 7,457,638	$ 7,457,638	$ 7,026,929	$ (430,709)	$ 6,848,364

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)					
Support Services (Continued)					
Instructional Staff					
Improvement of Instruction Services					
Salaries	$ 407,237	$ 407,237	$ 418,991	$ 11,754	$ 356,423
Employee Benefits	75,885	75,885	74,769	(1,116)	69,743
Purchased Services	120,900	120,900	143,317	22,417	83,598
Supplies and Materials	28,828	28,828	30,193	1,365	9,129
Other Objects	675	675	377	(298)	303
Non-Capitalized Equipment	-	-	67,500	67,500	46,111
	$ 633,525	$ 633,525	$ 735,147	$ 101,622	$ 565,307
Educational Media Services					
Salaries	$ 1,932,976	$ 1,932,976	$ 1,901,009	$ (31,967)	$ 1,733,999
Employee Benefits	341,852	341,852	289,726	(52,126)	296,685
Purchased Services	511,235	511,235	522,949	11,714	568,671
Supplies and Materials	130,700	130,700	93,840	(36,860)	100,469
Other Objects	1,505	1,505	130	(1,375)	1,030
Non-Capitalized Equipment	53,920	53,920	30,245	(23,675)	325,355
	$ 2,972,188	$ 2,972,188	$ 2,837,899	$ (134,289)	$ 3,026,209
Assessment and Testing					
Salaries	$ 318,205	$ 318,205	$ 232,981	$ (85,224)	$ 306,688
Employee Benefits	16,741	16,741	29,200	12,459	38,373
Purchased Services	145,295	145,295	121,314	(23,981)	95,326
Supplies and Materials	21,800	21,800	11,256	(10,544)	9,513
	$ 502,041	$ 502,041	$ 394,751	$ (107,290)	$ 449,900
Total Support Services - Instructional Staff	$ 4,107,754	$ 4,107,754	$ 3,967,797	$ (139,957)	$ 4,041,416
General Administration					
Board of Education Services					
Purchased Services	$ 424,000	$ 424,000	$ 454,902	$ 30,902	$ 916,505
Supplies and Materials	28,500	28,500	30,359	1,859	23,880
Other Objects	25,000	25,000	22,468	(2,532)	20,115
	$ 477,500	$ 477,500	$ 507,729	$ 30,229	$ 960,500
Executive Administration Services					
Salaries	$ 361,855	$ 361,855	$ 324,746	$ (37,109)	$ 309,050
Employee Benefits	69,533	69,533	82,849	13,316	63,096
Purchased Services	68,500	68,500	24,589	(43,911)	46,229
Supplies and Materials	8,300	8,300	6,299	(2,001)	15,442
Other Objects	4,500	4,500	10,176	5,676	6,561
Non-Capitalized Equipment	-	-	-	-	3,255
	$ 512,688	$ 512,688	$ 448,659	$ (64,029)	$ 443,633
Total Support Services - General Administration	$ 990,188	$ 990,188	$ 956,388	$ (33,800)	$ 1,404,133
School Administration					
Office of the Principal Services					
Salaries	$ 3,568,699	$ 3,568,699	$ 3,704,807	$ 136,108	$ 3,382,438
Employee Benefits	611,220	611,220	575,750	(35,470)	560,897
Purchased Services	85,000	85,000	47,645	(37,355)	57,902
Supplies and Materials	50,300	50,300	23,360	(26,940)	36,804
Other Objects	3,725	3,725	2,077	(1,648)	2,111
	$ 4,318,944	$ 4,318,944	$ 4,353,639	$ 34,695	$ 4,040,152
Other Support Services - School Administration					
Purchased Services	$ 32,800	$ 32,800	$ 25,690	$ (7,110)	$ 26,862
Supplies and Materials	1,000	1,000	-	(1,000)	322
	$ 33,800	$ 33,800	$ 25,690	$ (8,110)	$ 27,184
Total Support Services - School Administration	$ 4,352,744	$ 4,352,744	$ 4,379,329	$ 26,585	$ 4,067,336
Business					
Direction of Business Support Services					
Salaries	$ 209,812	$ 209,812	$ 204,920	$ (4,892)	$ 202,751
Employee Benefits	52,895	52,895	53,021	126	50,034
Purchased Services	1,500	1,500	-	(1,500)	1,026
Other Objects	500	500	340	(160)	340
	$ 264,707	$ 264,707	$ 258,281	$ (6,426)	$ 254,151
Fiscal Services					
Salaries	$ 368,017	$ 368,017	$ 378,848	$ 10,831	$ 370,366
Employee Benefits	71,696	71,696	55,733	(15,963)	61,781
Purchased Services	54,950	54,950	26,005	(28,945)	12,457
Supplies and Materials	4,500	4,500	4,057	(443)	4,937
Other Objects	135,000	135,000	151,470	16,470	131,187
	$ 634,163	$ 634,163	$ 616,113	$ (18,050)	$ 580,728
Total Support Services - Business	$ 898,870	$ 898,870	$ 874,394	$ (24,476)	$ 834,879
Operations and Maintenance					
Purchased Services	$ 174,000	$ 174,000	$ 85,375	$ (88,625)	$ 148,509
Supplies and Materials	2,500	2,500	4,206	1,706	430
Total Support Services - Operations and Maintenance	$ 176,500	$ 176,500	$ 89,581	$ (86,919)	$ 148,939

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)					
Support Services (Continued)					
Food Services					
Purchased Services	$ 1,284,500	$ 1,284,500	$ 1,277,911	$ (6,589)	$ 1,171,074
Supplies and Materials	11,000	11,000	4,605	(6,395)	6,385
Total Support Services - Food Services	$ 1,295,500	$ 1,295,500	$ 1,282,516	$ (12,984)	$ 1,177,459
Internal Services					
Salaries	$ 202,774	$ 202,774	$ 208,101	$ 5,327	$ 184,553
Employee Benefits	73,517	73,517	60,734	(12,783)	70,020
Purchased Services	37,000	37,000	31,192	(5,808)	23,384
Supplies and Materials	349,050	349,050	518,470	169,420	400,612
Total Support Services - Internal Services	$ 662,341	$ 662,341	$ 818,497	$ 156,156	$ 678,569
Central					
Information Services					
Salaries	$ 175,870	$ 175,870	$ 173,604	$ (2,266)	$ 165,292
Employee Benefits	23,971	23,971	37,804	13,833	25,467
Purchased Services	147,050	147,050	113,157	(33,893)	111,949
Supplies and Materials	3,250	3,250	1,429	(1,821)	948
Other Objects	1,000	1,000	-	(1,000)	-
Non-Capitalized Equipment	-	-	1,549	1,549	-
	$ 351,141	$ 351,141	$ 327,543	$ (23,598)	$ 303,656
Staff Services					
Salaries	$ 394,242	$ 394,242	$ 438,478	$ 44,236	$ 371,196
Employee Benefits	97,183	97,183	88,772	(8,411)	92,188
Purchased Services	97,000	97,000	329,785	232,785	114,687
Supplies and Materials	5,000	5,000	13,121	8,121	4,651
Other Objects	1,500	1,500	2,337	837	1,720
Non-Capitalized Equipment	-	-	-	-	8,552
	$ 594,925	$ 594,925	$ 872,493	$ 277,568	$ 592,994
Data Processing Services					
Salaries	$ 214,450	$ 214,450	$ 214,450	$ -	$ 196,719
Employee Benefits	29,370	29,370	24,850	(4,520)	26,359
Purchased Services	62,250	62,250	159,939	97,689	136,788
Supplies and Materials	500	500	-	(500)	96
Other Objects	300	300	350	50	300
	$ 306,870	$ 306,870	$ 399,589	$ 92,719	$ 360,262
Total Support Services - Central	$ 1,252,936	$ 1,252,936	$ 1,599,625	$ 346,689	$ 1,256,912
Other Support Services					
Employee Benefits	$ 247,211	$ 247,211	$ -	$ (247,211)	$ 2
Purchased Services	569,518	569,518	592,026	22,508	491,662
Total Support Services - Other Support Services	$ 816,729	$ 816,729	$ 592,026	$ (224,703)	$ 491,664
Total Support Services	$ 22,011,200	$ 22,011,200	$ 21,587,082	$ (424,118)	$ 20,949,671
Community Services					
Salaries	$ 292,600	$ 292,600	$ 275,272	$ (17,328)	$ 223,112
Employee Benefits	1,885	1,885	1,421	(464)	1,074
Purchased Services	4,150	4,150	7,739	3,589	600
Supplies and Materials	47,550	47,550	123,726	76,176	128,740
Non-Capitalized Equipment	-	-	1,018	1,018	-
Total Community Services	$ 346,185	$ 346,185	$ 409,176	$ 62,991	$ 353,526
Intergovernmental Payments					
Payments to Other Districts and Governmental Units					
Payments to Other Districts and Governmental Units (In-State)					
Payments for Regular Programs					
Purchased Services	$ -	$ -	$ 8,401	$ 8,401	$ -
Other Objects	-	-	-	-	2,539
	$ -	$ -	$ 8,401	$ 8,401	$ 2,539
Payments for Special Education Programs					
Purchased Services	$ 2,300,000	$ 2,300,000	$ 2,250,109	$ (49,891)	$ 1,826,064
Other Objects	100,000	100,000	-	(100,000)	-
	$ 2,400,000	$ 2,400,000	$ 2,250,109	$ (149,891)	$ 1,826,064
Total Payments to Other Districts and Governmental Units (In-State)	$ 2,400,000	$ 2,400,000	$ 2,258,510	$ (141,490)	$ 1,828,603
Payments to Other Districts and Governmental Units-Tuition (In-State)					
Payments for Special Education Programs					
Other Objects	$ 665,000	$ 665,000	$ 561,247	$ (103,753)	$ 581,037
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	$ 665,000	$ 665,000	$ 561,247	$ (103,753)	$ 581,037
Total Payments to Other Districts and Governmental Units	$ 3,065,000	$ 3,065,000	$ 2,819,757	$ (245,243)	$ 2,409,640
Total Intergovernmental Payments	$ 3,065,000	$ 3,065,000	$ 2,819,757	$ (245,243)	$ 2,409,640

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	2024				2023
	Budgeted Amounts		Actual	Variance from Final Budget	Actual
	Original	Final	Amounts	Over (Under)	Amounts
EXPENDITURES (Continued)					
Capital Outlay					
Instruction					
Regular Programs	$ 78,913	$ 78,913	$ 75,974	$ (2,939)	$ 6,899
Special Education Programs	-	-	-	-	5,584
Other Instructional Programs	-	-	30,629	30,629	14,830
Support Services					
Instructional Staff	327,500	327,500	632,566	305,066	1,153,545
Total Capital Outlay	$ 406,413	$ 406,413	$ 739,169	$ 332,756	$ 1,180,858
Total Expenditures	$ 77,652,903	$ 77,652,903	$ 101,376,777	$ 23,723,874	$ 96,803,526
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 2,384,441	$ 2,384,441	$ 7,243,188	$ 4,858,747	$ 3,876,118
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	-	-	-	-	(3,646,822)
NET CHANGE IN FUND BALANCE	$ 2,384,441	$ 2,384,441	$ 7,243,188	$ 4,858,747	$ 229,296
FUND BALANCE - JULY 1, 2023			36,554,982		36,325,686
FUND BALANCE - JUNE 30, 2024			$ 43,798,170		$ 36,554,982

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	2024				2023
	Budgeted Amounts			Variance from	
	Original	Final	Actual Amounts	Final Budget Over (Under)	Actual Amounts
REVENUES					
Earnings on Investments	$ 104,493	$ 230,755	$ 321,555	$ 90,800	$ 135,357
Total Revenues	$ 104,493	$ 230,755	$ 321,555	$ 90,800	$ 135,357
EXPENDITURES	$ -	$ -	$ -	$ -	$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 104,493	$ 230,755	$ 321,555	$ 90,800	$ 135,357
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	$ -	$ (27,130,060)	$ (27,130,061)	$ (1)	$ -
Principal on Bonds Sold	-	24,690,000	24,690,000	-	-
Premium on Bonds Sold	-	2,313,798	2,712,361	398,563	-
Total Other Financing Sources (Uses)	$ -	$ (126,262)	$ 272,300	$ 398,562	$ -
NET CHANGE IN FUND BALANCE	$ 104,493	$ 104,493	$ 593,855	$ 489,362	$ 135,357
FUND BALANCE - JULY 1, 2023			4,115,250		3,979,893
FUND BALANCE - JUNE 30, 2024			$ 4,709,105		$ 4,115,250

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES					
Property Taxes	$ 2,855,905	$ 2,855,905	$ 2,911,967	$ 56,062	$ 2,690,650
Earnings on Investments	26,705	26,705	61,935	35,230	33,935
Total Revenues	$ 2,882,610	$ 2,882,610	$ 2,973,902	$ 91,292	$ 2,724,585
EXPENDITURES					
Debt Services					
Interest					
Other Interest on Long-Term Debt					
Other Objects	$ 148,174	$ 689,627	$ 689,627	$ -	$ 139,466
Total Debt Services - Interest	$ 148,174	$ 689,627	$ 689,627	$ -	$ 139,466
Payments of Principal on Long-Term Debt					
Other Objects	$ 2,605,000	$ 2,605,000	$ 2,605,000	$ -	$ 2,465,000
Total Debt Services - Payment of Principal on Long-Term Debt	$ 2,605,000	$ 2,605,000	$ 2,605,000	$ -	$ 2,465,000
Debt Services					
Other					
Other Objects	$ -	$ -	$ 398,564	$ 398,564	$ -
Total Debt Services - Other	$ -	$ -	$ 398,564	$ 398,564	$ -
Total Debt Services	$ 2,753,174	$ 3,294,627	$ 3,693,191	$ 398,564	$ 2,604,466
Total Expenditures	$ 2,753,174	$ 3,294,627	$ 3,693,191	$ 398,564	$ 2,604,466
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 129,436	$ (412,017)	$ (719,289)	$ (307,272)	$ 120,119
OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	$ 129,436	$ (412,017)	$ (719,289)	$ (307,272)	$ 120,119
FUND BALANCE - JULY 1, 2023			1,616,188		1,496,069
FUND BALANCE - JUNE 30, 2024			$ 896,899		$ 1,616,188

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, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Budgeted Amounts		2024		2023
	Original	Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES					
Earnings on Investments	$ 26,221	$ 95,258	$ 740,924	$ 645,666	$ 34,459
Other Local Sources	-	-	-	-	3,000
Total Revenues	$ 26,221	$ 95,258	$ 740,924	$ 645,666	$ 37,459
EXPENDITURES					
Support Services					
Facilities Acquisition and Construction Services					
Purchased Services	$ -	$ -	$ -	$ -	$ 505
Total Support Services - Facilities Acquisition and Construction Services	$ -	$ -	$ -	$ -	$ 505
Total Support Services	$ -	$ -	$ -	$ -	$ 505
Capital Outlay					
Support Services					
Facilities Acquisition and Construction Services	$ 2,347,716	$ 12,347,716	$ 5,650,334	$ (6,697,382)	$ 5,511,213
Total Capital Outlay	$ 2,347,716	$ 12,347,716	$ 5,650,334	$ (6,697,382)	$ 5,511,213
Total Expenditures	$ 2,347,716	$ 12,347,716	$ 5,650,334	$ (6,697,382)	$ 5,511,718
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (2,321,495)	$ (12,252,458)	$ (4,909,410)	$ 7,343,048	$ (5,474,259)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	-	27,130,060	27,156,890	26,830	8,908,339
NET CHANGE IN FUND BALANCE	$ (2,321,495)	$ 14,877,602	$ 22,247,480	$ 7,369,878	$ 3,434,080
FUND BALANCE - JULY 1, 2023			3,434,080		-
FUND BALANCE - JUNE 30, 2024			$ 25,681,560		$ 3,434,080

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)

This schedule is completed for school districts only.

Fund	ACCOUNT NO - TITLE		Amount
	OPERATING EXPENSE PER PUPIL		
EXPENDITURES:			
ED	Total Expenditures	$	74,026,281
O&M	Total Expenditures		9,425,987
DS	Total Expenditures		3,693,191
TR	Total Expenditures		3,194,198
MR/SS	Total Expenditures		3,048,025
	Total Expenditures	$	**93,387,682**
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
ED	Adult/Continuing Education Programs	$	5,327
ED	Summer School Programs		318,594
ED	Special Education Programs K-12 - Private Tuition		2,766,806
ED	Remedial/Supplemental Programs K-12 - Private Tuition		51,740
ED	CTE Programs - Private Tuition		231,897
ED	Community Services		408,158
ED	Total Payments to Other Govt Units		2,819,757
ED	Capital Outlay		739,169
ED	Non-Capitalized Equipment		583,937
O&M	Capital Outlay		510,660
O&M	Non-Capitalized Equipment		12,757
DS	Debt Service - Payments of Principal on Long-Term Debt		2,605,000
TR	Capital Outlay		96,497
MR/SS	Adult/Continuing Education Programs		690
MR/SS	Summer School Programs		12,892
MR/SS	Community Services		17,810
	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	$	**11,181,691**
	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		82,205,991
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		3,409.35
	Estimated OEPP (Line 97 divided by Line 98)	$	**24,111.92**
	PER CAPITA TUITION CHARGE		
LESS OFFSETTING RECEIPTS/REVENUES:			
ED	Total Food Service	$	1,284,094
ED-O&M	Total District/School Activity Income (without Student Activity Funds)		1,192,246
ED	Rentals - Regular Textbooks		231,711
ED	Sales - Regular Textbooks		340,266
ED-O&M	Rentals		197,479
ED	Other Local Fees (Describe & Itemize)		301,834
ED-O&M-TR	Total Special Education		860,277
ED-O&M-MR/SS	Total Career and Technical Education		160,714
ED	State Free Lunch & Breakfast		1,993
ED-O&M	Driver Education		97,316
ED-O&M-TR-MR/SS	Total Transportation		863,846
O&M	School Infrastructure - Maintenance Projects		50,000
ED-O&M-DS-TR-MR/SS-Tort	Other Restricted Revenue from State Sources		3,333
ED-MR/SS	Total Food Service		10,206
ED-O&M-TR-MR/SS	Total Title I		204,489
ED-O&M-TR-MR/SS	Total Title IV		12,671
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through		911,229
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board		310,381
ED-O&M-MR/SS	Total CTE - Perkins		43,468
ED-O&M-TR-MR/SS	Title II - Teacher Quality		74,669
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach		64,096
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Fee-for-Service Program		41,198
ED-O&M-TR-MR/SS	Other Restricted Revenue from Federal Sources (Describe & Itemize)		117,119
ED-TR-MR/SS	**Special Education Contributions from EBF Funds ****		1,052,732
ED-MR/SS	**English Learning (Bilingual) Contributions from EBF Funds ****		10,583
	Total Deductions for PCTC Computation Line 104 through Line 193	$	**8,437,950**
	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		73,768,041
	Total Depreciation Allowance (from page 36, Line 18, Col I)		3,553,760
	Total Allowance for PCTC Computation (Line 196 plus Line 197)		77,321,801
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		3,409.35
	Total Estimated PCTC (Line 198 divided by Line 199) *	$	**22,679.34**

***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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

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

The 2023 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by us in our report dated December 6, 2023 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2023 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.

Eccezion

Eccezion
Strategic Business Solutions

McHenry, Illinois
January 6, 2025

LYONS TWP HSD 204
06-016-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/22-6/30/23 (C)	Receipts/Revenues Year 7/1/23-6/30/24 (D)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
CHILD NUTRITION CLUSTER											
U.S. Department of Agriculture passed through Illinois State Board of Education											
Special Milk Program**	10.556	23-4215-00	8,826	1,480	8,826		1,480			10,306	N/A
Special Milk Program**	10.556	24-4215-00		8,726			8,726			8,726	N/A
Subtotal CFDA 10.556			8,826	10,206	8,826	0	10,206	0	0	19,032	
TOTAL CHILD NUTRITION CLUSTER			8,826	10,206	8,826	0	10,206	0	0	19,032	
TOTAL CFDA "10"			8,826	10,206	8,826	0	10,206	0	0	19,032	
U.S. Department of Education passed through Illinois State Board of Education											
Title I - Low Income ***	84.010	23-4300-00	169,123	54,713	169,123		54,713			223,836	223,836
Title I - Low Income ***	84.010	24-4300-00		149,776			149,776			149,776	161,384
Subtotal CFDA 84.010			169,123	204,489	169,123	0	204,489	0	0	373,612	
Title IVA - Student Support & Academic Enrich***	84.424	23-4400-00	8,367	7,140	8,367		7,140			15,507	15,507
Title IVA - Student Support & Academic Enrich***	84.424	24-4400-00		5,531			5,531			5,531	12,915
Subtotal CFDA 84.424			8,367	12,671	8,367	0	12,671	0	0	21,038	
Title II - Teacher Quality***	84.367	23-4932-00	40,590	27,731	40,590		27,731			68,321	72,669
Title II - Teacher Quality***	84.367	24-4932-00		46,938			46,938			46,938	73,409
Subtotal CFDA 84.367			40,590	74,669	40,590	0	74,669	0	0	115,259	
SPECIAL EDUCATION CLUSTER											
Special Education - IDEA - Room & Board*** (M)	84.027	23-4625-00	208,963	129,056	208,963		129,056			338,019	N/A
Special Education - IDEA - Room & Board*** (M)	84.027	24-4625-00		181,325			181,325			181,325	N/A
Special Education - IDEA - Flow Through (M)	84.027	24-4620-00		911,229			911,229			911,229	911,229
COVID-19 - IDEA ARP Funding Flow Through (M)	84.027X	22-4998-ID	201,329		201,329					201,329	214,360
Subtotal CFDA 84.027			410,292	1,221,610	410,292	0	1,221,610	0	0	1,631,902	
TOTAL SPECIAL EDUCATION CLUSTER			410,292	1,221,610	410,292	0	1,221,610	0	0	1,631,902	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/22-6/30/23 (C)	Receipts/Revenues Year 7/1/23-6/30/24 (D)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients	Year 7/1/23-6/30/24 (F)	Year 7/1/23-6/30/24 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
COVID-19 - ARP - Elementary and Secondary Emergency Relief Fund **	84.425U	24-4998-E3		115,919			115,919			115,919	116,566
COVID-19 - Homeless Children and Youth Grant **	84.425W	24-4998-HL		1,200			1,200			1,200	1,200
Subtotal CFDA 84.425			0	117,119	0	0	117,119	0	0	117,119	
US Department of Education Passed Through Dupage Area Occupational Education System:											
V.E. - Perkins - Secondary	84.048	24-4770-00		43,468			43,468			43,468	43,468
Subtotal CFDA 84.048			0	43,468	0	0	43,468	0	0	43,468	
TOTAL CFDA "84"			628,372	1,674,026	628,372	0	1,674,026	0	0	2,302,398	
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	24-4991-00		66,767			66,767			66,767	N/A
Subtotal CFDA 93.778			0	66,767	0	0	66,767	0	0	66,767	
TOTAL MEDICAID CLUSTER			0	66,767	0	0	66,767	0	0	66,767	
TOTAL CFDA "93"			0	66,767	0	0	66,767	0	0	66,767	
TOTAL FEDERAL ASSISTANCE			637,198	1,750,999	637,198	0	1,750,999	0	0	2,388,197	
** Project End Date 9/30											
***Project End Date 8/31											

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

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

The accompanying notes are an integral part of this schedule.

[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.

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, 2024. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

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

NOTE 3 - INDIRECT COST RATE

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

NOTE 4 - SUBRECEIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2024.

NOTE 5 - FEDERAL LOANS

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

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

The District was not a recipient of federally donated PPE.

1) Summary of auditor's results:

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

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

   c. No instances of 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. There are no 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: Special Education Cluster (CFDA #84.027 & 84.027X)

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

LYONS TWP HSD 204
06-016-2040-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] 2024 - NONE 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?
Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context[12]

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **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.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2024 - NONE** **2. THIS FINDING IS:** ☐ New ☐ Repeat from Prior year?
Year originally reported? ______

3. Federal Program Name and Year: ______

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

6. Passed Through: ______

7. Federal Agency: ______

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

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

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

LYONS TWP HSD 204
06-016-2040-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2024

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

Finding Number	Condition	Current Status[20]
2023-001	Data submitted to the state showed some expenditures categorized differently from previously filed expenditure reports.	This has been corrected

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.

FY 24 Final Budget to Actual Comparison (Modified Accrual)
District Revenue (Operating Funds)
Final 1/14/2025

	2023-2024 Final Budget	2023-2024 FYTD Activity	2023-2024 Unexpended Bal	2023-2024 FY %
Education Fund - 10				
Local Sources	73,300,927	75,265,862	1,964,935	102.68%
State Sources	3,502,917	3,927,690	424,773	112.13%
Federal Sources	1,433,500	1,789,526	356,026	124.84%
Total	**78,237,344**	**80,983,078**	**2,745,734**	**103.51%**
	=================	=================	=================	=========
O&M Fund - 20				
Local Sources	11,304,165	11,584,081	279,916	102.48%
State Sources	0	50,000	50,000	0.00%
Federal Sources	0	0	0	0.00%
Total	**11,304,165**	**11,634,081**	**329,916**	**102.92%**
	=================	=================	=================	=========
Transportation Fund - 40				
Local Sources	2,928,721	3,193,694	264,973	109.05%
State Sources	975,000	863,845	(111,155)	88.60%
Total	**3,903,721**	**4,057,539**	**153,818**	**103.94%**
	=================	=================	=================	=========
IMRF/SS Fund - 50				
Local Sources	3,490,100	3,594,787	104,687	103.00%
Total	**3,490,100**	**3,594,787**	**104,687**	**103.00%**
	=================	=================	=================	=========
Working Cash Fund - 70				
Local Sources	104,493	321,555	217,062	307.73%
Total	**104,493**	**321,555**	**217,062**	**307.73%**
	=================	=================	=================	=========
Grand Total	**97,039,823**	**100,591,040**	**3,551,217**	**103.66%**

FY24 Final Budget to Actual Comparison (Modified Accrual)
District Expenditures (Operating Funds)
Final 1/14/2025

	2023-2024 Original Budget	2023-2024 FYTD Activity	2023-2024 Unexpended Bal	2023-2024 FY %
Education Fund - 10				
Salaries	51,984,785	51,552,622	432,163	99.17%
Benefits	8,559,242	7,279,629	1,279,613	85.05%
Purchased Services	8,355,478	7,795,708	559,770	93.30%
Supplies	1,989,746	2,259,130	(269,384)	113.54%
Capital Outlay	406,413	739,168	(332,755)	181.88%
Other	3,786,930	3,816,086	(29,156)	100.77%
Non-Capital Equipment	770,309	583,940	186,369	75.81%
Total	**75,852,903**	**74,026,283**	**1,826,620**	**97.59%**
	=================	=================	=================	=========
O&M Fund - 20				
Salaries	4,352,650	4,195,901	156,749	96.40%
Benefits	772,415	652,181	120,234	84.43%
Purchased Services	2,037,350	1,990,635	46,715	97.71%
Supplies	2,037,150	2,063,173	(26,023)	101.28%
Capital Outlay	1,104,000	510,660	593,340	46.26%
Other	600	680	(80)	113.33%
Non-Capital Equipment	0	12,757	(12,757)	0.00%
Total	**10,304,165**	**9,425,987**	**878,178**	**91.48%**
	=================	=================	=================	=========
Transportation Fund - 40				
Salaries	0	24,377	(24,377)	0.00%
Purchased Services	3,340,150	3,073,324	266,826	92.01%
Capital Outlay	220,000	96,497	123,503	43.86%
Total	**3,560,150**	**3,194,198**	**365,952**	**89.72%**
	=================	=================	=================	=========
IMRF/SS Fund - 50				
Benefits	3,385,603	3,048,026	337,577	90.03%
Total	**3,385,603**	**3,048,026**	**337,577**	**90.03%**
	=================	=================	=================	=========
Grand Total	**93,102,821**	**89,694,494**	**3,408,327**	**96.34%**

	A	B	C	D	E	F	G	H	I
1	**FY 24 Actual Revenue and Expense By Fund Summary**								
2	**(Ed., O&M, Transportation, SS/IMRF, Working Cash and Capital Projects)**								
3	**Final 1-14-2025**								
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**	**34,601,151**	**11,746,204**	**4,720,479**	**1,479,118**	**4,115,250**	**3,434,080**	**Columns B,C,D,E,F**	**Columns B,C,D,E,F,G**
6									
7	**Revenue**								
8	Property Taxes	64,986,047	9,437,615	2,911,773	3,062,276	-	-	80,397,711	80,397,711
9	CPPRT	4,862,480	1,387,430	-	457,740	-	-	6,707,650	6,707,650
10	Earnings on Investments	1,680,258	559,342	251,596	74,770	321,555	740,924	2,887,521	3,628,445
11	Other Local Sources	3,737,077	199,693	30,325	-	27,402,361	-	31,369,456	31,369,456
12	EBF Funding	2,804,057	-	-	-	-	-	2,804,057	2,804,057
13	State Aid Categorical	1,123,633	50,000	863,846	-	-	-	2,037,479	2,037,479
14	Federal Aid	1,789,526	-	-	-	-	-	1,789,526	1,789,526
15	**Total Revenue (All Sources)**	**80,983,078**	**11,634,080**	**4,057,540**	**3,594,786**	**27,723,916**	**740,924**	**100,591,039**	**128,734,324**
16									
17	**Expenditures**								
18	Salaries	51,552,622	4,195,901	24,377	-	-	-	55,772,900	55,772,900
19	Employee Benefits	7,279,629	652,181	-	3,048,026	-	-	10,979,836	10,979,836
20	Purchased Services	7,795,708	1,990,635	3,073,324	-	-	-	12,859,667	12,859,667
21	Supplies	2,259,130	2,063,173	-	-	-	-	4,322,303	4,322,303
22	Capital Outlay	739,168	510,660	96,497	-	-	5,650,334	1,346,325	6,996,659
23	Other Objects	3,816,086	680	-	-	-	-	3,816,766	3,816,766
24	Non-Capitl Equipment	583,940	12,757	-	-	-	-	596,697	596,697
25	**Total Expenditures (All Uses)**	**74,026,283**	**9,425,987**	**3,194,198**	**3,048,026**	**0**	**5,650,334**	**89,694,494**	**95,344,828**
26									
27	**Excess Revenue over Expenses**	**6,956,795**	**2,208,093**	**863,342**	**546,760**	**27,723,916**	**-4,909,410**	**10,896,545**	**33,389,496**
28									
29	**Transfer to Capital Projects Fund**	-	26,829	-	-	27,130,061	27,156,890	-	-
30									
31	**Ending Fund Balance**	**41,557,946**	**13,927,468**	**5,583,821**	**2,025,878**	**4,709,105**	**25,681,560**	**67,804,218**	**93,485,778**

LYONS TOWNSHIP HIGH SCHOOL

LESLIE C. OWENS, PH.D. Director of Student Services
District Office 100 S. Brainard Avenue LaGrange, IL 60525

To: Lyons Township High School District #204 Board of Education
Dr. Brian Waterman, Superintendent

From: Dr. Leslie Owens, Director of Student Services

Date: Tuesday, January 21, 2025

Re: Illinois State Board of Education Discipline Improvement Plan

---

Illinois law requires that the Illinois State Board of Education (ISBE) identify school districts that utilize exclusionary disciplinary measures more often than other districts. Specifically, Section 2-3.162 of the School Code requires the Illinois State Board of Education (ISBE) to determine the top 20 percent of school districts in the following metrics:

- Suspension Rate as calculated by the total number of out-of-school suspensions divided by the total district enrollment, multiplied by 100.
- Expulsion Rate as calculated by the total number of out-of-school expulsions divided by the total district enrollment, multiplied by 100.
- Racial disproportionality, defined as the overrepresentation of students of color or white students in comparison to the total number of students of color or white students, with respect to the use of out-of-school suspensions and expulsions.

Lyons Township High School District #204 was identified as being in the top 20 percent for the racial disproportionality metric in six out of the last eight years (2017, 2018, 2020, 2022, 2023, 2024). As a result, the district is required to submit a Discipline Improvement Plan until the district is **not** within the top 20 percent of any of the three metrics for three consecutive years.

The purpose of the ISBE Discipline Improvement Plan is to examine district discipline data and identify actions and strategies the school district will implement to reduce the use of exclusionary disciplinary practices or racial disproportionality or both, if applicable.

The information below contains the full Discipline Improvement Plan, which we propose be submitted to the Illinois State Board of Education by their deadline of February 1, 2025.

Recommended Action
We recommend the Board of Education approve the Discipline Improvement Plan, as presented.

ILLINOIS STATE BOARD OF EDUCATION

100 North First Street
Springfield, Illinois 62777-0001

DISCIPLINE IMPROVEMENT PLAN TEMPLATE

WELLNESS AND STUDENT CARE DEPARTMENT

This template is an example to assist in guiding your process. The Discipline Improvement Plan may be combined with other improvement plans required under federal and state law.

Per 105 ILCS 5/2-3.162 and Public Act 098-1102, districts identified on the Top 20% Exclusionary Discipline list are required to submit a Discipline Improvement Plan. The Discipline Improvement Plan must be approved by the district board, placed on the district website, and submitted to ISBE by **February 1, 2025**.

Discipline Improvement Plan

NAME OF SCHOOL DISTRICT/CHARTER SCHOOL	SCHOOL YEAR	BOARD APPROVAL DATE(S)
LYONS TWP HSD 204	2023/24	

LINK TO DISTRICT WEBSITE WHERE PLAN IS POSTED	SCHOOL DISTRICT/CHARTER SCHOOL ADDRESS
	100 S BRAINARD AVE. LAGRANGE, IL 60521
SUPERINTENDENT/ADMINISTRATOR NAME BRIAN P. WATERMAN	

Discipline Improvement Plan Team

Districts are encouraged to convene a Discipline Improvement Plan Team to address exclusionary discipline and/or racial disproportionality.

TEAM LEADER	POSITION/TITLE	EMAIL
Jennifer Tyrrell	Principal	jtyrrell@d204.lths.net

TEAM MEMBER	POSITION/TITLE	EMAIL
Adam Davis	Assistant Principal	adavis@d204.lths.net
Greg Gardner	Associate Principal	ggardner@d204.lths.net
Monique Godziszewski	Assistant Principal	mgodziszewski@d204.lths.net
Julie Jacobo	Bilingual Coordinator	jjacobo@d204.lths.net
Bryan Radavich	Assistant Principal	bradavich@d204.lths.net
Sarah Smith	Associate Principal	ssmith@d204.lths.net
Rene Valdez	Assistant Principal	rvaldez@d204.lths.net
Leslie Owens	Director of Student Services	lowens@d204.lths.net

TEAM MEMBER	POSITION/TITLE	EMAIL
Jennifer Rowe	Director of Equity & Belonging	jrowe@d204.lths.net

Recommended Steps to Consider when Creating the Discipline Improvement Plan

1. Review of discipline data:

Please go to the ISBE School Discipline webpage to find district data-level data. Districts/charter schools may also consider any other relevant data, e.g., district's Illinois Report Card (student and teacher demographics, attendance rates, graduation rates, student mobility rates, academic progress, etc.), Survey of Learning Conditions (5 Essentials Survey or other approved survey) and any other local data.

2. Next steps:

The below process may be helpful in the creation of the disciplinary improvement plan.

Define

- Review the data.
- Plan the process and define the problem.

Measure

- Measure the current performance; quantify the problem.

Analyze

- Identify the cause(s) of the problem(s).
- Identify any supports that may be lacking or other inside/outside factors that may be creating the problem.
- Consider if any unconscious or implicit biasis may impact disciplinary practices.

Improve

- Determine and implement steps toward improved action.
- Identify current or additional supports, e.g. multi-tiered systems of support (MTSS), social-emotional learning, other emotional/mental health supports, restorative justice practices, or procedures currently in place to couneract punitive discipline.
- What strategies will be used to reduce exclusionary discipline or racial disproportionality?

Control

- Monitor and maintain the improved progress; adjust supports/the plan as necessary to reduce exclusionary discipline.

3. Has your district completed implicit bias training as required by PA 100-0014? Have you incorporated the Diversity Equity and Inclusion Provider Evaluation Tool? If you did, what are your thoughts regarding your current implicit bias training (e.g., effective or ineffective)?

A) Implicit Bias training has been provided to all district and building administrators, as well as to all newly hired staff, and all those who participate on an interview committee. This training promotes acknowledgment and understanding of the role of bias in decision-making and allows individuals and teams to determine how they will work to reduce bias in their work. We believe that bias training is an effective part of a comprehensive plan to reduce racial disproportionality within discipline practices, as well as all other instructional/educational practices.

For the 2023-24 School Year, the district's professional learning plan includes expansion of Implicit Bias Training for all employees to be delivered in small groups (approximately 40 staff members/group) over the course of 2 Institute Days as well as PLC time.

B) We have not incorporated the Diversity Equity and Inclusion Provider Evaluation Tool when evaluating providers of professional development/learning. As a district we utilize our Equity Lens framework for assessing our professional learning and problem-solving processes. Our professional learning and providers are selected with this protocol in mind and to address learning needs as related to student equity as led by our Director of Equity and Belonging.

Review of discipline data:
Please go to the ISBE School Discipline webpage to find district data-level data. Districts/charter schools may also consider any other relevant data, e.g., district's Illinois Report Card (student and teacher demographics, attendance rates, graduation rates, student mobility rates, academic progress, etc.), Survey of Learning Conditions (5 Essentials Survey or other approved survey) and any other local data.

LTHS - SUSPENSION RATE				
YEAR	Top 20%	RATE	TOTAL RATE RANGE	RANK
2017	No	2.919	113.3 – 0.19	253/474
2018	No	2.480	113.8 – 0.21	357/535
2019	No	3.566	75.6 – 0.15	284/521
2020	No	2.604	31.7 – 0.25	293/484
2021	*District 204 was not eligible for the Suspension Metric in 2021**			
2022	No	2.092	36.9 – 0.0	342/439
2023	No	2.377	76.259 – 0.0	460/590
2024	No	2.128	59.56 – 0.02	469/500
LTHS - EXPULSION RATE				
YEAR	TOP 20%	RATE	TOTAL RATE RANGE	RANK
2017 - 2024	*District 204 was not eligible for the Expulsion Metric from 2017 – 2024***			
LTHS - RACIAL DISPROPORTIONALITY RATE				
YEAR	TOP 20%	RATE	TOTAL RATE RANGE	RANK
2017	Yes	3.119	30.5 – 0.0	59/348
2018	Yes	3.692	28.8 – 0.0	46/401
2019	No	2.246	11.7 – 0.0	125/391
2020	Yes	3.851	10.8 – 0.0	43/370
2021	*District 204 was not eligible for the Racial Disproportionality Metric in 2021****			
2022	Yes	3.808	9.4 – 0.0	33/343
2023	Yes	4.062	30.5 – 0.0	33/441
2024	Yes	5.090	12.5 – 0.0	21/442

Suspension Rate
Calculation: Total number of out-of-school suspensions divided by the total district enrollment by the last school day in September for the year in which data was collected, multiplied by 100.
*Eligibility: 10 or more out-of-school suspension for a given school year.

Expulsion Rate
Calculation: Total number of out-of-school expulsions divided by the total district enrollment by the last school day in September for the year in which data was collected, multiplied by 100.
**Eligibility: 10 or more expulsions for a given school year (includes expulsions with and without educational services)

Racial Disproportionality Rate
Calculation: A divided by B, where

A = the total number of non-white out-of-school suspensions and expulsions divided by the total non-white enrollment as of October 1st of the school year

B = the total number of white out-of-school suspensions and expulsions divided by the total white student enrollment as of October 1st of the school year.

***Eligibility: 50 or more white students and 50 or more students of color; 10 or more expulsions or out-of-school suspensions for a given school year.
It is important to note for each metric, only districts eligible for the metric are included in the count. Districts include the following types of school districts: elementary, high school, unit, and state authorized charter schools.

LTHS - RACIAL DISPROPORTIONALITY CALCULATIONS							
YEAR	TOTAL WHITE STUDENTS	TOTAL SUSPENSIONS OF WHITE STUDENTS	RATE	TOTAL STUDENTS OF COLOR	TOTAL SUSPENSIONS OF STUDENTS OF COLOR	RATE	RACIAL DISPROPORTIONALITY RATE
2017	2917	54	1.85	1091	63	5.77	3.119
2018	2933	42	1.43	1099	58	5.23	3.692
2019	2941	78	2.65	1125	67	5.60	2.246
2020	2869	41	1.43	1163	64	5.50	3.851
2021	*District 204 was not eligible for the Racial Disproportionality metric in 2021*						
2022	2648	29	1.10	1271	53	4.17	3.808
2023	2495	29	1.16	1292	61	4.72	4.062
2024	2407	21	0.87	1306	58	4.44	5.090

Incidents	Year	Hispanic	African-American	White	Asian	2 or more races	Total Incidents
Drug Offense	2023-24	9	4	0	0	0	13
Violence without Physical Injury	2023-24	16	3	5	0	0	25
Violence with Physical Injury	2023-24	5	2	3	0	0	10

Incidents	Year	Hispanic	African-American	White	Asian	2 or more races	Total Incidents
Drug Offense	2022-23	22	2	11	0	1	36
Violence without Physical Injury	2022-23	12	1	5	0	2	20
Physical Confrontation	2022-23	2	3	3	0	1	9

Incidents	Year	Hispanic	African-American	White	Asian	2 or more races	Total Incidents
Drug Offense	2021-22	9	0	12	0	1	22
Violence without Physical Injury	2021-22	3	1	0	0	0	4
Physical Confrontation	2021-22	18	4	5	0	3	30

Incidents	Year	Hispanic	African-American	White	Asian	2 or more races	Total Incidents
Drug Offense	2019-20	21	10	27	1	2	61
Physical Confrontation	2019-20	13	6	6	2	0	27
Gross Insubordination	2019-20	1	0	4	0	1	6

Incidents	Year	Hispanic	African-American	White	Asian	2 or more races	Total Incidents
Drug Offense	2018-19	29	2	41	3	3	78
Physical Confrontation	2018-19	15	5	14	0	3	37
Gross Insubordination	2018-19	1	2	7	0	0	10

Incidents	Year	Hispanic	African-American	White	Asian	2 or more races	American Indian	Total Incidents
Drug Offense	2017-18	25	1	17	2	1	1	47
Physical Confrontation	2017-18	15	3	11	0	2	0	31
Arson	2017-18	1	0	0	0	0	0	1

Incidents	Year	Hispanic	African-American	White	Asian	2 or more races	Total Incidents
Drug Offense	2016-17	11	4	14	0	1	30
Physical Confrontation	2016-17	14	7	18	1	0	40
Alcohol	2016-17	3	1	10	0	0	14

Upon review of the ISBE Exclusionary Discipline Data for Lyons Twp HSD 204, the following was noted:

- LTHS has not been within the top 20% of (eligible) school districts with regard to Suspension Rate or Expulsion Rate in the ISBE data set, which begins in 2017.
- LTHS was not eligible for the metrics (i.e. rates were below eligibility thresholds) of Suspension Rate in 2021 and of Expulsion Rate in all years 2017 – 2024.
- LTHS has been within the top 20% of eligible districts for Racial Disproportionality in 6 of the last 8 years.
- The percentage of the total enrollment of students of color for the years 2017 through 2020, and 2022 through 2024 was 27.2%, 27.2%, 27.6%, 28.8%, and 32.4%, 34.1%, 35.2% respectively.
- The percentage of the total suspensions/expulsions applied to students of color for the years 2017 through 2020, and 2022 through 2024 was 53.8%, 58%, 46.2%, 60.9%, and 64.6%, 67.0%, and 73.4% respectively.
- The district's Suspension Rate was highest in 2019 and lowest in 2022.
- The district's Racial Disproportionality Rate was highest in 2019 and lowest in 2024.
- Drug Offense has been included in the top 3 infractions resulting in exclusionary discipline in all years 2017 – 2024
    - Gross Insubordination was included in the top 3 infractions twice (2019, 2020)
    - Alcohol was included in the top 3 infractions once (2017)
    - Arson was included in the top 3 infractions once (2018)
    - Violence without Physical Injury has been included in the top 3 infractions three times (2022, 2023, & 2024)
    - Violence with Physical Injury was included in the top 3 infractions for the first time in 2024
- Occurrences of Drug Offenses were lowest in 2024 (13 occurrences) and highest in 2019 (78 occurrences)
    - White students represented the largest number of Drug Offenses in 4 of the 7 years listed (2017, 2019, 2020, & 2021). In all of those years Hispanic students represented the next largest number of Drug Offenses.
    - Hispanic students represented the largest number of Drug Offenses in 2018, 2023 & 2024. White students represented the next largest number of Drug Offenses in 2018 and 2023, while African American students represented the next largest number of Drug Offenses in 2024.
- Occurrences of Physical Confrontation were lowest in 2023 (9 occurrences) and highest in 2017 (40 occurrences)
    - Physical Confrontation was not among the top infractions within 2024
    - Hispanic students represented the largest number of Physical Confrontations in 4 of the 7 years listed (2018, 2019, 2020, & 2022).

        - White students represented the second largest number of Physical Confrontations in 2018 and . White and African American students represented the second largest number of Physical Confrontations in 2020.
    - White students represented the largest number of Physical Confrontations in 2018, 2019, & 2022 and White and African American students represented the largest number of Physical Confrontations in 2020 & 2023.
        - Hispanic students represented the second largest number of Physical Confrontations in 2017 and 2023.
- Occurrences of Violence with Physical Injury was included in the top 3 infractions for the first time in 2024.
    - Hispanic students represented the largest number of infractions, followed by White Students, followed by African American students.

Potential Action Plan to Reduce the Use of Exclusionary Discipline and/or Racial Disproportionality: (Goal/Objective, Strategy/Action, Timeframe, Responsible Individual(s), Success Criteria, and Method of Evaluation)

- **Data Review and Analysis**
  - On a quarterly basis, the Building Leadership Team along with the Director of Student Services and Director of Equity and Belonging convene to review data and action plan for improvement.
  - LTHS will utilize local, disaggregated data to fully understand who is being suspended, the reasons for suspensions, and the disparities in suspension across demographic groups. This information will be essential in understanding how to specifically address concerns and to reduce the Racial Disproportionality Rate.
  - LTHS will utilize data to set goals for the measured metrics, with accompanying action steps, to remain out of the top 20% of the ISBE Exclusionary Discipline list.
- **Increasing District Capacity**
  - Professional learning opportunities that have indirect and direct impact on student behavior and discipline include:
    - Restorative Practices – use within Assistant Principals' offices, Student Services, and within classrooms (Summer workshop 2024 with additional learning opportunities throughout the 2024-25 school year)
    - Legal Discipline workshop with BLT, Special Education and Student Services Leadership – 9/9/24
    - Legal Discipline workshop with BLT – 1/6/25
    - Youth Mental Health First Aid – 1/6/25 and 2/28/25
    - Trauma Informed Practices – 3/21/25
  - The Student Services Division continues to increase support/skill-building group offerings at Tier 2 and 3 to support students
  - LTHS implemented a Full-Time TBE Program in Spanish for the 2023/24 School Year with the addition of 4.0 Bilingual FTE
  - LTHS Continues to partner with West40 to provide a Tapestry Program to support students, both inside and outside of school, with 4.0 FTE Student Advocates assigned to caseloads of no more than 30 students. This allows for individual academic support and home/school connections.
  - All District Administrators, as well as all individuals within the Student Services Division, were trained in the Comprehensive School Threat Assessment Guidelines (CSTAG) as an approach to school violence that emphasizes early attention to issues such as student conflict, bullying, teasing, etc. before they escalate. This process also supports intervention rather than punishment when appropriate.

- **District/Board Policy and Procedures Review**
  - The Board of Education, in collaboration with the Superintendent and consultation with the district's law firm, will review all policies related to discipline to ensure legal compliance and support for improved student outcomes.

- **Handbook Review and Revision**
  - The LTHS Student Handbook Code of Conduct was comprehensively reviewed and revised (accepted by the BOE in June 2024) to comply with all legal standards and Board policy. Additionally, the revised Code of Conduct aligns with the district goal of creating a Restorative Community.
  - The entire handbook will be reviewed by legal counsel in 2nd semester of 2024/25 for any additional updates/revision since the last comprehensive revision (June 2023).

- **Integration of Restorative Practices**
  - Integration and implementation of restorative practices will align with a Multi-Tiered System of Support Framework
    - Tier 1 – Clear Expectations and Education for All (Prevention)
    - Tier 2 – Targeted Support and Skill-Building (Intervention)
    - Tier 3 – Individualized and intensive support to repair harm (Reintegration)

- The Restorative Intervention Room was implemented at both campuses, lead by a Restorative Intervention Specialist. This specialist works directly with students in both a proactive and responsive manner, with the goal of reducing exclusionary discipline and recidivism for students who have received behavior referrals/consequences. This implementation began in August 2024.

- **Partnership with Rosecrance, Way Back Inn, and 3rd Millennium**
    - Rosecrance is a national leader in addiction and behavioral health treatment that provides individualized, evidence-based treatment. Instead of an immediate out-of-school suspension and return, LTHS has contracted with Rosecrance to provide virtual assessments to work with students and families (when a student is found in possession or under the influence of illegal substances). Based on the results of the assessment, students and families may opt-into various treatment programs through Rosecrance and their local La Grange office.
    - In lieu of out-of-school suspensions, students and families may opt-in to an alternative-to-suspension program with Rosecrance. The goal of this program is treatment and recovery as opposed to exclusionary discipline (e.g. suspension).
    - Utilization of 3rd Millennium: The Assistant Principals are utilizing 3rd Millennium modules as a restorative learning opportunity within the following areas: tobacco/drug use, conflict resolution, and equity.
    - Social Workers and Restorative Intervention Specialists completed a series of training sessions from Way Back Inn, a local provider for addiction and substance abuse treatment. Our staff received training on trends of use in adolescents, best practices for short-term intervention, and recommendations for partnering with parents.

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: January 21, 2025

RE: Vision 2030 Overview and Resolution

Vision 2030 was recently launched as a statewide education initiative at the November Joint Annual Conference. The Illinois Association of School Boards (IASB), Illinois Association of School Administrators (IASA), Illinois Principals Association (IPA), Illinois Association of School Business Officials (Illinois ASBO), and Illinois Association of Regional School Superintendents (IARSS) worked together during the 2023-24 school year to develop this vision for K-12 public education over the next decade. Vision 2030 is rooted in our shared belief that students learn best, and educators teach most effectively, when they feel safe and connected to one another and to their communities. This is the single most important thing we can do to support both academic achievement and individual well-being—and it is something that has to be considered in our instructional approach, curriculum, student support services and finances, so that local districts have the resources needed to ensure that school buildings are safe.

School districts throughout the state have passed resolutions in support of Vision 2030, and I encourage the District 204 Board of Education to support Vision 2030, as well. The Vision 2030 overview/key points, full policy brief to this weekly message, and recommended resolution are included in your packet, and I look forward to discussing this further on January 21.

Recommendation
It is my recommendation that the Board approve/adopt the resolution, as presented.

Vision 2030 Key Messages
A COMMON GOAL—Fulfilling the Promise of Public Education in Illinois

Ten years ago, education leaders from five statewide organizations came together through their professional organizations to advocate for initiatives that would advance K-12 public education, including evidence-based funding to ensure all schools have the resources needed for local educators to be able to provide a safe, rigorous and well-rounded learning environment. Vision 2020 also included enhancements to teacher recruitment policies, college and career readiness initiatives and the development of Illinois Balanced Accountability System, which establishes standards for K-12 student performance and school improvement in Illinois.

Now, we have come together again to set a vision for the next decade with a priority on future-focused learning—what our children need to know and be able to do so they can adapt and excel in a rapidly changing world. We are committed to policy, legislative and fiscal solutions that advance this goal and fulfill the promise of public education in Illinois.

We want to put systems and processes in place that support all school districts throughout the state in sharing what works for our kids and our communities, while also leveraging public resources and preserving local flexibility and leadership so that the best decisions are made closest to home.

ADVOCACY FRAMEWORK: Advancing Change Together

Vision 2030 provides a blueprint to enhance public education through future-focused learning with shared accountability and predictable funding.

Simply put, this includes: keeping students and schools safe, attracting and retaining high-quality educators, enhancing post-secondary success, and more effectively measuring what is working well in schools in a timely, usable manner.

Future-focused learning is about reshaping our schools and classrooms and redefining student success to reflect and prepare students for all the different ways that the world and economy continue to change. Here are some examples of what we mean:

- We have to acknowledge that students learn best, and educators teach most effectively, when they feel safe and connected to one another and to their communities.
    - This is the single most important thing we can do to support both academic achievement and individual well-being—and it is something that has to be considered in our instructional approach, curriculum, student support services and funding, so that local districts have the resources needed to ensure school buildings are safe.

- We want to engage students in thinking about their pathways to college and career sooner—as early as elementary school (grades K-5).
    - This means working with local businesses to cultivate awareness and engagement in opportunities that allow students to explore in-demand and emerging career fields—including the trades, agriculture, health care, AI, quantum computing, electric vehicles, advanced manufacturing and the green economy.
    - It also means expanding partnerships and collaborations with our community colleges and universities to allow our kids to experience success in college-level courses while still in high school through advanced placement and dual-enrollment courses. This can encourage more students to enroll in college and vocational training opportunities and lessen the burden of student loan debt upon graduation or program completion.
- We must encourage and preserve time and financial resources for local curriculum innovation and programming to best meet the needs of students in our communities.
    - This means we must look closely at the impact and cost of implementing additional curriculum and graduation requirements. We must maintain the flexibility needed for students to pursue meaningful college and career coursework through thoughtfully designed curriculum developed by local educators. In addition, we must carefully consider operational mandates to determine which ones are essential, or if we should be allowing local educators and school boards to make opt-in decisions based on the needs of their students and communities.
- Vision 2030 is aligned with much of ISBE's strategic plan and is focused on providing support for local school districts to develop new approaches to attract and retain excellent educators who have both the subject-matter expertise, compassion, cultural competency and commitment to help all students at all levels achieve their full potential.
    - We know that there is still work to be done here, particularly in the areas of special education, math and science, and bilingual education.
    - We have to provide innovative and evidence-based opportunities for our educators to continue to learn and grow, especially considering the rate at which technology is changing the landscape of teaching and learning.
    - We are excited about and will advocate for pathways for school districts to create "grow your own" initiatives that encourage young people to consider careers in education and want to explore more flexible alternative licensure opportunities.

Shared accountability means thinking beyond annual standardized tests to more fairly and effectively measure student success by considering both growth and proficiency over time. This requires some shifts in how we think about student assessments. For example:

- Just like children's physical growth, academic progress does not always happen in a linear manner—both growth and proficiency should be measured over time within and across grade levels.
- We need to put individual, classroom and school assessment data into the hands of educators and school leaders in near real-time. Timely insights from benchmark assessments—even if drawn from unofficial data—can be a powerful tool to inform teaching strategies and academic interventions at both classroom and individual student levels.
- Assessments must be meaningful and relevant—this means identifying and considering all the things that matter to a student's success in the elementary grades, as well as early

indicators of college and career readiness in middle school. We can then use this data to support positive interventions to keep students on-track toward high school graduation and a college/career pathway.

- School ratings should be established based on clear performance thresholds rather than rankings that can pit schools within the same district against one another. Rather than focusing on which schools make it into the top 10%, let's focus on publicly recognizing all schools that achieve high levels of student achievement at or above grade-level—that kind of positive reinforcement is powerful to improving educator morale, parent engagement and community support.

Providing excellent education resources and future-focused learning opportunities for student success requires long-term predictable and sustainable funding with additional investment to support updated instructional resources and technology, keep pace with economic pressures on salaries and equipment, and maintain aging infrastructure. School districts also need the flexibility to determine how to allocate public monies to best meet the needs of their students and communities. This means that:

- The State must consistently fulfill its promise of allocating a minimum of $350 million in annual Evidence-Based Funding. Districts need to be able to rely on receiving this funding in order to support their long-term planning. Additionally, receiving state funding on-time helps fulfill their responsibilities to transparently report how these funds are allocated across each district.
- Critical investments in health and life safety projects should not be subject to limitation by property tax caps or require ISBE approval. We need to rethink the current levy structure to allow schools to prioritize student and staff safety, and address these urgent needs without impacting educational funding.
- Illinois school districts need State-funded annual School Maintenance Project Grants to support long-term facilities needs and expanded federal Title IV funding to support school safety.
- It is clear that the Illinois pension system for public school educators needs reform. We know that changes to the current pension model must occur to attract and retain high-quality staff to educate our students, but it is not effective or realistic to divert local school district resources away from schools and students to shoulder this responsibility.
- More than one-half (58 of 102) of Illinois school districts are located in counties that have successfully passed a School Facility Sales Tax. Currently, this option is available statewide EXCEPT for Cook County. All school districts deserve this option—and should have the flexibility to use these dollars not just for capital projects, but also to support school safety and mental health initiatives.

TAKE ACTION

We ask all Illinois school boards to review the Vision 2030 plan and adopt a resolution in support. Let's show the Governor and Illinois General Assembly that Illinois' almost 850 school districts support this vision for the future.

In the coming weeks, we will have additional opportunities for district and school leaders, educators and other partners to voice their support publicly and directly to policy-leaders and decision makers.

Fulfilling the Promise of Public Education in Illinois

VISION 2030

Vision 2030

illinoisvision2030.com

Vision 2030 represents the second time education stakeholders fostered collaboration and unity among education organizations across the state to create an advocacy framework for public education in Illinois. The first initiative, Vision 2020, resulted in numerous achievements, including the passage of the Evidence-Based Funding Formula, Illinois Balanced Accountability Model, and Postsecondary Workforce Readiness Act.

illinoisvision2030.com

Table of Contents

Vision 2030

Letter from Vision 2030 Partners

In November 2012, statewide education organizations united to develop a comprehensive visioning process for enhancing public education in Illinois in the long term.

That effort resulted in Vision 2020, the first-of-its-kind blueprint for public education in Illinois that sparked legislative action on school funding, teacher recruitment policies, college and career readiness, and the state's accountability model.

However, in the aftermath of the COVID-19 pandemic, the landscape of public education has been significantly altered, presenting immense challenges and prompting increased scrutiny.

A new vision was needed to propel Illinois forward in designing a system that better serves the needs of diverse learners, attracts new people to the profession, enhances student opportunities, and continues the state toward long-term predictable funding.

In October 2023, the Illinois Association of School Administrators (IASA), Illinois Principals Association (IPA), Illinois Association of School Boards (IASB), Illinois Association of School Business Officials (IASBO), the Superintendents' Commission for the Study of Demographics and Diversity (SCSDD), Illinois Association of Regional Superintendents of Schools (IARSS), Illinois Alliance of Administrators of Special Education (IAASE), and The Association of Illinois Rural and Small Schools (AIRSS) launched Vision 2030 with the goal of articulating what the education community stands for and aspires to realize.

This Policy Framework is the culmination of multiple in-person sessions and a statewide engagement effort that included input from more than 1,000 stakeholders, ranging from the southern tip of Illinois through the northern Chicago suburbs. Most importantly, the ideas encapsulated in Vision 2030 represent priorities from the practitioners who work inside and outside of school buildings to improve the education outcomes of children from all backgrounds.

On behalf of the near 2 million school children in Illinois, the Vision 2030 partners encourage the General Assembly, the Governor, and all stakeholders to review this Policy Framework and begin to take action to build an even brighter future for Illinois students.

Dr. Brent Clark
IASA Executive Director

Dr. Jason E. Leahy
IPA Executive Director

Kimberly A. Small
IASB Executive Director

Dr. Kristopher Monn
IASBO Executive Director

Dr. Creg Williams
SCSDD Executive Director

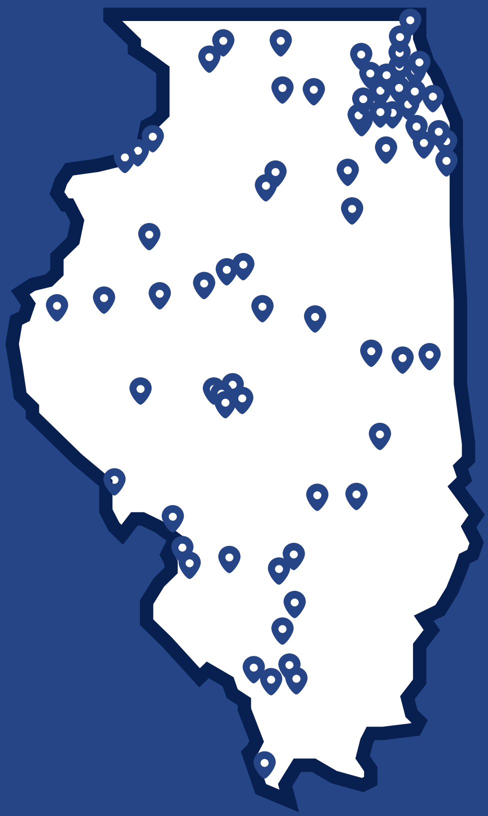
Gary Tipsord
IARSS Executive Director

Melissa Taylor
IAASE Executive Director

Dr. Jennifer Garrison
Association of Illinois Rural and Small Schools President

Statewide Representation

The Vision 2030 Workgroup included more than 100 representatives from statewide partner associations. Representatives of the Workgroup engaged in deep discussions on education issues that shaped this document. The idea and goals articulated by the Workgroup were then pressure tested by a statewide survey completed by more than 1,000 educational leaders.



Vision 2030 Centers Around:

Keeping students safe

Keeping high-quality educators in front of students

Enhancing post-secondary success

Improving measurement of what is working

Future-Focused Learning

Priorities for the Future

1. Promote future-driven skills that allow for more college and career exploration
2. Enhance student safety and well-being
3. Attract and retain a high quality and diverse educator pipeline
4. Promote curriculum and instructional flexibility to meet the unique needs of local communities

The following pages contain recommendations for how to improve the current teaching and learning system in Illinois.

Recommended State Policy

1 Promote future-driven skills that allow for more college and career exploration

Encourage Career Exploration. Public education is responsible for preparing students for college and careers with the integration of emerging technologies, both known and unknown, as well as for global citizenship. Advocacy is needed for the development of more flexible certification pathways, industry credentials, and/or micro-credential programs to meet a greater pool of student needs.

Promote Dual Credit. Opportunities for students to experience college and careers while in high school support classroom learning and prepare students for post-secondary success. Currently, the decision to offer programming in conjunction with postsecondary institutions is still not delivered equitably nor is it focused on what is in the best interests of students. Our goal is to ensure equitable access for all students in Illinois within their current school district with funding to support free community college enrollment for students. Further develop the Dual Credit Quality Act or other alternative credentialing options to increase student access to these offerings.

Expand Dual Credit Teacher Pool. The ability of students to take dual-credit courses within the districts/schools in which they attend is important for expanding access to these opportunities. To accomplish this, advocacy for the expansion of the number of K-12 teachers eligible to teach dual credit courses is necessary, and advocacy for the removal of barriers to accreditation or eligibility is essential to achieving this goal.

Study the Impact of Artificial Intelligence (AI). Establish a task force to study the impact of AI on K-12 school communities in Illinois and produce a toolkit regarding the responsible use of AI in Illinois K-12 schools. The task force should analyze potential benefits and challenges/risks, ensuring the integration of AI supports educational goals.

2 Enhance student safety and well-being

Support Student Safety. All students have the right to be educated in quality facilities that are conducive to learning and safe for all students and personnel. Advocacy for the creation of a task force to develop and share a repository of best practices, or centralized network, with funding sources, for districts to meet the safety and security facility needs of their students will support equitable and flexible student safety statewide. Coordinating this responsibility offers several benefits:

- Unified Strategy: A group of relevant constituents and experts on schools and school safety, including ISBE, can develop a Comprehensive Security Plan, providing consistent guidance and best practices for all schools to be used as a framework for ensuring school safety.
- Resource Management: A central repository of tools, templates, and training materials can be created and managed, streamlining access for schools and school districts.
- Consistency and Equity: Community and need-based safety standards can be applied across all schools, reducing disparities and fostering an equitable environment.
- Expertise and Innovation: Coordinated responsibility can leverage specialized knowledge to develop forward-thinking strategies addressing emerging threats.
- Enhanced Regional Support: Coordinated responsibility can provide tailored assistance to ROEs and ISCs in implementing state-wide safety protocols.
- Efficient Resource Allocation: Coordinated responsibility allows for optimized funding and better tracking of safety programs' impact.

Support the Whole Child. As student outcomes expand from a pure academic focus to the "whole child," the measures by which we evaluate school effectiveness should continue to diversify and evolve. Advocacy for the creation of a task force to develop and share a repository of best practices, or centralized network, with funding sources, for districts will better support meeting the physical and mental health needs of their students. This advocacy should promote and enhance community partnerships along with aligning appropriate instructional resources. The findings and funding sources should be made available to support districts interested in enhancing the resiliency of learners through best practices to meet the needs of the students in their communities.

3 Attract and retain a high quality and diverse educator pipeline

Develop a campaign to generate inspiration regarding careers in education. The state, in partnership with education associations, should develop a sustained marketing campaign highlighting the benefits and rewards of a career in public education.

Create a regional framework to successfully establish a grow-your-own program for 9-12 students to become educators. As part of a regional framework, include dual-credit partnerships for teacher preparation pathways, on-the-job training for teacher assistants, practical experience for high school students, and scholarships for students pursuing teacher licensure. Develop an equitable state-supported model for early-career educator financial support.

Restructure licensure in the state to provide flexibility. The state should restructure licensure and allow grade-band and endorsement flexibility as well as increased flexibility for district leaders to appropriately staff their buildings considering teacher shortages and the inability to fully staff buildings. Furthermore, the state should allow alternative professional development supports to increase endorsement and certification options, including, but not limited to, competency-based approaches, micro credentials, and job-embedded learning, especially for individuals with significant job experiences who are changing careers.

Evaluate and improve the efficiency of educator licensure pathways for traditional undergraduate and graduate programs. The state should grow alternative licensing programs to expand educator licensure options for candidates in higher education programs. Alternative teaching licensure programs must remain rigorous but allow for additional and more flexible pathways to credentialing beyond traditional programs.

Improve the educator's professional experience. The state needs to ensure support for school leaders, and that educators receive appropriate benefits. This includes, but is not limited to, pension security, professional autonomy and flexibility within the classroom, and a commitment from leaders to improve all educators' professional experience.

4 Promote curriculum and instructional flexibility to meet the unique needs of local communities

Protect Instructional Time. The flexibility to educate students throughout the state in ways that meet the unique needs of communities is an essential component to a high quality and equitable education for all students. The state must protect instructional time by eliminating burdensome mandates that prohibit local school districts from innovating their curriculum and instructional programs in ways that best meet the needs of students in their communities.

Advocate for Local Partnerships. Promoting district and student partnerships will increase the number of students, particularly low-income and marginalized students, reaping the long-term benefits of programs offered in conjunction with business, industry, military, and post-secondary institutions. Greater strides should be made to offer a wide-range of quality dual-credit and career and technical education programs (CTE) consistently throughout the state, so all students can benefit. The state should focus on the development of cross-agency and community/family partnerships (such as the community schools model) to become whole child per the statutory definition: using a child centered holistic equitable lense across all systems that prioritizes physical, mental and social emotional health to ensure that every child is healthy, safe, supported challenged, engaged and protected. (105, ILCS, 5/3-11(b)). Partnership opportunities need to be flexible enough to meet unique needs across the state.

Shared Accountability

Priorities for the Future

1. **Reform the Illinois assessment system to be a timely and useful measure of student proficiency and growth over time**

2. **Reform the current accountability system to provide local flexibility for identifying indicators that create a more holistic view of student success**

3. **Reform the mandate process to ensure implementation procedures that promote flexibility and local decision making**

The following pages contain recommendations for how to improve the current accountability system in Illinois.

Recommended State Policy

1 Reform the Illinois assessment system to be a timely and useful measure of student proficiency and growth over time

Provide unofficial student results to local school districts in near real-time. Timely reporting of student assessment data is critical if the state assessment is to be useful to local school districts. The state should provide local school districts the unofficial individual student scores immediately upon closing of the testing window similar to the process of local assessment vendors. Immediately providing the unofficial individual student scores balances the need for school districts to receive timely results while still preserving the ability for the state to take its time to implement a quality assurance process before official aggregate results are released to the public.

Align proficiency benchmarks to national distributions. Illinois proficiency benchmarks do not align to national proficiency distributions. Illinois outperforms the national average on the National Assessment of Educational Progress (NAEP) but, according to the Illinois Assessment of Readiness (IAR), roughly only 30 percent of students meet proficiency standards. Proficiency benchmarks should be established for grades 3 through 11 that have a transparent definition aligned to national distributions to ensure a more accurate reflection of student performance and growth in a way the broader public will understand.

Select an adaptive assessment that is an accurate measure of proficiency and growth both within and across grade levels. While the purpose of the Illinois assessment system is to measure academic proficiency and growth against grade-level learning standards, it must also accurately measure growth over time. The new state assessment system, guided by the State Assessment Review Committee (SARC), should allow an individual student to demonstrate proficiency on learning standards at, below, or beyond their grade level, and should report a vertically articulated scale score to longitudinally track proficiency and growth over time.

Allow district flexibility in administering the state assessment. A new state assessment system should be developed to provide local school districts with the option to administer periodic benchmark assessments throughout the year. Providing an option to forgo costly third-party assessments and instead administer benchmark state assessments leading up to the end-of-year summative assessment will alleviate complexities and costs associated with monitoring student progress.

2 Reform the current accountability system to provide local flexibility for identifying indicators that create a more holistic view of student success

Modify the accountability scoring system to differentially weight growth and proficiency. While student growth and proficiency represent different constructs of student learning, growth and proficiency must be considered jointly when judging student performance. Proficient students should meet or exceed expectations, while students below proficiency should accelerate rates of growth to achieve proficiency over time. Therefore, within the broader accountability scoring system, student growth should be given more weight for students below proficiency and less weight for proficient students.

Expand the construct of college and career readiness at the high-school level to include whole-child success indicators in grades 3 through 8. The multi-metric approach of college and career readiness indicators at the high school level should be generalized to include whole-child success indicators in grades 3 through 8. De-emphasize chronic absenteeism as an isolated metric and instead incorporate chronic absenteeism within the context of a set of whole-child student success and readiness indicators.

Shift the administration of the IL-Empower network and its resources to the ROEs/ISCs. The fundamental purpose of school accountability should be to provide underperforming schools with the resources and support needed to improve. Empowering ROEs and ISCs to oversee and coordinate school improvement services will result in greater consistency of school improvement efforts, promote professional learning communities, and provide a systemic structure that is more efficient and impactful.

Revise the criteria for annual summative designations to be fixed standards as opposed to normative rankings. The current school accountability system utilizes school rankings as an underlying method to determine annual summative designations. To be Exemplary under the current system, a school must be in the top 10 percent of all schools across the state, regardless of their underlying performance. Similarly, the bottom five percent of schools are designated as Intensive Support, regardless of their underlying performance. The state should forgo the current ranking system and instead establish clear performance thresholds for summative designations in a manner that does not mathematically prohibit schools from receiving favorable summative designations.

3 Reform the mandate process to ensure implementation procedures that promote flexibility and local decision making

Distinguish between Essential and Discretionary mandates. Schools are required to abide by numerous unfunded mandates. Since many mandates result in the pre-spending of Evidence-Based Funding (EBF) dollars, the state should create a subcommittee of the EBF Professional Review Panel to categorize each mandate as Essential or Discretionary. Essential mandates may include those that are fully funded, federal, safety, or civil rights. Local school districts should be provided the flexibility to opt out of discretionary mandates through the local board hearing process and board action.

Review all proposed mandates for their financial and operational impact. Balancing the financial and operational impact of mandates with their intended benefit is critical to ensure that state policies achieve their educational objectives without creating undue challenges or unintended consequences. Striking this balance requires careful consideration of both costs and benefits. The state should require a cost-benefit analysis of all proposed mandates consistent with the spirit of the State Mandates Act (30 ILCS 805).

Develop a modern application programming interface (API) to the Illinois State Board of Education (ISBE) Web Application Security (IWAS) system and require all data system vendors to support native integration. The cumbersome and redundant process of reporting student and other system data to the state through its IWAS system is a hidden mandate that diverts resources away from students. The General Assembly should provide funding to ISBE for it to modernize the IWAS system to ensure interoperability of IWAS with data system vendors through APIs. Furthermore, the state should require that all data system vendors provide native API support with IWAS.

Predictable Funding

Priorities for the Future

1. **Protect the integrity and funding of the evidence-based funding formula**
2. **Strengthen public education through pension reforms**
3. **Establish equitable statewide funding sources for capital and safety needs**
4. **Enhance financial flexibility for all school districts**

The following pages contain recommendations for how to improve current public school finance and funding in Illinois.

Recommended State Policy

1 Protect the integrity and funding of the Evidence-based funding formula

Fund the model at the annual statutory minimum of $350 million ($300 million into the formula; $50 million into the Property Tax Relief Grant) before considering any revisions to its elements. The legislature has funded the EBF model since FY 18 and continues to increase funding on an annual basis. However, it must be fully funded to effectively analyze all the benefits to all students in Illinois.

Ensure that all students receive support at 90 percent of their adequacy target, calculated by the current EBF model's elements. Any student, regardless of their location in Illinois, should have equal access to a high-quality education. Additionally, the full investment in the Base Funding Minimum is essential to prevent a regressive funding plan that could harm districts and students.

Mandate the Professional Review Panel to review proposed changes to the EBF model, with the Illinois State Board of Education required to model any proposed alterations for the Panel's analysis. Any proposed changes to EBF must adhere to a process that models the impact to all school districts and all students in Illinois. Legislation to create this process is necessary to maintain the success of the formula.

Continue the EBF Distribution Model and mandated categorical payments annually to protect equitable distribution of funds. All funds to support public education in Illinois must be provided to local districts on an annual basis. Advocacy must focus on the timely and predictable distribution of funds without any proration or delay.

Require transparency and accountability through effective reporting on how evidence-based allocations are utilized. All school districts will provide an accounting for the use of state funds. Professional leadership organizations will support districts to be visible and open to communicate the impact of EBF funding.

2 Strengthen public education through pension reforms

Educate stakeholders, including educators, community members, and legislators, about pension systems that impact K-12, detailing their strengths and weaknesses. A comprehensive strategy must be developed to educate all school employees, school board members, and legislators on how the Teacher Retirement System (TRS) and Illinois Municipal Retirement Fund (IMRF) impacts public education. Understanding the complexities, historical context, and long-term impact of the pension systems is critical for K-12 education in Illinois.

Analyze issues with the Tier I and Tier II pension systems including, but not limited to, the benefits and harm of the TRS penalties, the impact of re-amortization of Tier I pension payments, and Tier II age and benefits. Critical analysis of the tiered system is essential to the long-term solution for Illinois. Financial obligations and benchmarks must be determined for the state and local school districts to establish a long-term solution that is viable for Illinois.

Identify a Tier II pension model that meets federal requirements for state pension plans, attracts and retains high-quality professionals and identifies new funding streams for pension systems. Revisions to the current pension model must be determined to attract and maintain the high-quality staff who educate our students. All revenue sources that do not adversely impact school districts should be considered.

3 Establish equitable funding sources for Capital and safety needs

Leverage the County School Facility Sales Tax to Address capital projects, school safety and mental health supports. Schools have benefited significantly from the funds to address their capital improvement needs. Consider the development of a statewide solution to provide these opportunities to all districts.

Fund School Maintenance Project Grants annually. The long-term maintenance needs of schools are at a critical point. The funding and allocation of school maintenance grants has been sporadic and inconsistent during the duration of the program.

Expand Federal Title IV funding to increase school safety measures. School safety continues to be the highest priority for all school districts in Illinois. A significant advocacy effort must be developed and prioritized to generate federal funding appropriations to address school safety needs for all schools in Illinois.

4 Enhance financial flexibility For all school districts

Make permanent interfund transferability for school districts to best manage federal, state and local resources. District leaders and board members own the responsibility to manage and use taxpayer funds to operate schools. Antiquated funding restrictions need to be addressed to allow for maximum flexibility at the local level to educate students.

Allow local boards to approve the use of HLS revenue to respond to 10-year Health Life Safety Survey or HLS Audit Finding. The long-term complex requirement of state oversight for the local improvement of facilities is burdensome to school districts. ISBE should not have the authority to regulate this important and critical responsibility of local school districts.

Create a process/mechanism to expand access to Debt Service Extension Base funding to all districts subject to PTELL and allow districts to levy certain costs outside of PTELL, such as Tort and IMRF/SS. Local school districts need the ability to create an annual levy based on needs of their local communities. Creating DSEB funding for all school districts for one-time local capital expenses is equitable and necessary. This will provide short-term and long-term financial stability to all school districts.

Vision 2030 Committee Members

* Workgroup Facilitator † Workgroup Chair

Dr. Casey Adam
Superintendent
Altamont CUSD #10

Marty Adams
Principal
Hawthorn Elementary School

Mark Altmayer
Chief Financial Officer
Huntley Community School District #158

Dr. Roger Alvey
IASA Past President
Illini Bluffs CUSD #327

Melanie Andrews
Superintendent
Mt. Vernon Twp HSD #201

David Ardrey
Executive Director
AIRSS

†Daniel Booth
Superintendent
Carbondale CHSD #165

Dr. Shelia Boozer
Superintendent
Champaign CUSD #4

†Dr. Terri Bresnahan
Superintendent
Community Cons SD #59

Dan Bridges
Superintendent
Naperville CUSD #203

Edward Brophy
Director of Human Resources
Northbrook SD 28

Maryam Brotine
Assistant General Counsel
IASB

*Dr. John Bruesch
Vice President
ECRA Group, Inc.

Mary Ellen Buch
Director Governmental Relations
IASB

Dana Butler
Field Service Specialist
IPA

Dr. Brent Clark
Executive Director
IASA

*Dr. Connie Collins
Senior Associate
Hazard, Young, Attea & Associates

†Dan Cox
Superintendent
Rochester CUSD #3A

Phil Cox
Superintendent
Salt Fork CUSD #512

Jamie Craven
Superintendent
Peru ESD #124

Dr. Nathaniel Cunningham
Superintendent
Thornton Twp HSD #205

Dr. Dustin Day
Superintendent
Carthage ESD #317

Adam Dean
Superintendent
Triopia CUSD #27

Josh DeLong
Superintendent
Dwight Twp HSD #230 / Dwight Common SD #232

Todd Drafall
Assistant Superintendent
Downers Grove GSD #58

Dr. Shannon Dudek
Superintendent
Morris SD #54

Jeremy Duffy
Deputy Executive Director
IASB

Andrea Evers
Superintendent
Murphysboro CUSD #186

Don Farr
Field Service Specialist
IPA

Kristin Fitzgerald
Board President
Naperville CUSD #203

Dr. Dustin Foutch
Superintendent
Central CHSD #71

*Dr. John Gatta
President/CEO
ECRA Group, Inc.

Jennifer Gill
Superintendent
Springfield SD #186

Dr. Raoul J. Gravel
Associate Superintendent
Glenbrook HSD #225

Dr. Marjorie Greuter
Superintendent
East Peoria CHSD #309

†Dr. Jill Griffin
Superintendent
Bethalto CUSD #8

Ralph Grimm
Field Services Director
IASA

Dr. Andrea Guerrero
Superintendent
Knoxville CUSD #202

Dr. Jason Harper
Superintendent
Rochelle Twp HSD #212 & Rochelle CCSD #231

*Dr. Brian Harris
Senior Associate
Hazard, Young, Attea & Associates

Dale Heidbreder
Superintendent
Central SD #51

Dr. Mary Henderson
Superintendent
Roselle SD #12

Dr. Jason Henry
Superintendent
Sesser-Valier CUSD #196

Dr. David Hill
Superintendent
CCSD #93

Barbara Hobrock
Director Governmental Relations
IASB

Jami Hodge
Special Education Director
Williamson Cty. Sp. Ed. Coop. #3

Dr. Susan Homes
Deputy Executive Director for Professional Learning
IPA

Dr. Anton Inglese
Chief Financial Officer
Batavia #101

Cary Jackson
Superintendent
Dietrich CUSD #30

Debra Jacobson
Assistant General Counsel
IASB

Dr. Michael Jacoby
Executive Director
IASBO

†Dr. Ehren Jarrett
Superintendent
Rockford SD #205

Rebecca Jenkins
Superintendent
Libertyville SD #70

Dr. Charles Johns
Superintendent
Glenbrook HSD #225

Vision 2030 Committee Members (cont.)

* Workgroup Facillitator † Workgroup Chair

Alex Kashner
Superintendent
Eastland CUSD #308

Dr. Gary Kelly
Field Services Director
IASA

Kimberly Keniley-Ashbrook
Board Member
Heritage CUSD #8

Dr. Mark Klaisner
Executive Director
West 40 - Intermediate Service Center #02

Dr. Chuck Lane
Superintendent
Centralia HSD #200

Dr. Jason Leahy
Executive Director
IPA

Dr. Donna Leak
Superintendent
CCSD #168 - Sauk Village

Andrea Lee
Superintendent
Calhoun CUSD #40

Dr. Christie Magoulias
Assoc. Prof., Ed. Leadership
University of Illinois Springfield

Alison Maley
Government & Public Relations Director
IPA

Sue McCance
Board President
CUSD #3 Fulton County

Madeline McCune
Director of Governmental Relations
IASA

Dr. Patrick McDermott
Assistant Superintendent
Freeport SD #145

Cherry Middleton
Director of Operations and Facilities
IASA

Sarah Miller
Governmental Relations Associate Executive Director
IASB

Tamara Mitchell
Assistant Superintendent
Joliet PSD #86

Tom Neeley
Board Member
Morton CUSD #709

†Dr. David Negron
Superintendent
Maywood-Melrose Pk-Broadview #89

Sheila Nelson
Board President
Cairo USD #1

Jason Nevel
Director of Communications
IASA

Dr. Jennifer Norrell
Superintendent
Aurora East USD #131

†Dr. Laura O'Donnell
Superintendent
Olympia CUSD #16

David Pohlmeier
Director of Marketing and Communications
ECRA Group, Inc.

Diane Robertson
Field Services Director
IASA

Dr. Jesse Rodriguez
Superintendent
Zion-Benton Twp HSD #126

Dr. Theresa Rouse
Superintendent
Joliet PSD #86

†Dr. Rachel Savage
Superintendent
Moline-Coal Valley CUSD #40

Dr. Anthony Scarsella
IASA President
Palos CCSD #118

Brian Schwartz
Deputy Executive Director/General Counsel
IPA

Amber Sensabaugh
Principal
Northeast Jr. High School

Jianan Shi
President-Board of Education
Chicago Public Schools

Dr. Brad Skertich
Superintendent
Collinsville CUSD #10

Kimberly Small
Executive Director
IASB

Dr. Angela Smith
Assistant Superintendent
Aurora West USD #129

Dr. Jeff Stawick
Superintendent
CCSD #146

Mike Stevens
Director Governmental Relations
IASB

Josh Temple
Superintendent
Riverdale CUSD #100

Marc Tepper
Board President
Kildeer Countryside CCSD #96
Dr. Clayton Theisinger
Superintendent
Putnam County CUSD #535

Dr. Kyle Thompson
Regional Superintendent
ROE #11

Gary Tipsord
Executive Director
IARSS

Emily Warnecke
Chief of Staff
IASA

Dr. Brian Waterman
Superintendent
Lyons Twp HSD #204

Chad Watkins
Associate Director/General Counsel
IASA

Dr. Sonya Whitaker
Deputy Superintendent
Dolton SD #148

Dr. Frank Williams
Assistant Superintendent
SD #U-46

Nathaniel Wilson
Superintendent
Herrin CUSD #4

Travis Wyatt
Field Service Specialist
IPA

Dr. Tron Young
Principal
Joseph Arthur Middle School

The Vision 2030 Process was Facilitated by ECRA Group

Headquartered in Illinois, ECRA Group is a premier K-12 research and analytics consulting firm that helps school districts and educational leaders improve student outcomes by adopting evidence-based practices.

ecragroup.com

Sample Resolution in Support of Illinois Vision 2030

Please help fulfill the promise of public education in Illinois by placing the below resolution in support of Vision 2030 on the agenda for action at a public meeting of your board of education in December 2024/January 2025. Sample talking points for the superintendent, board president, or policy committee chair are available to introduce the resolution supporting Illinois Vision 2030.

Illinois Vision 2030

WHEREAS, public education plays a defining role in ensuring equal opportunity for children in Illinois and throughout the United States; and

WHEREAS, it is our collective duty to ensure that every student, regardless of demographic or geographic identity, has equal access to a quality, public education; and

WHEREAS, we believe that strides need to be proactively made to face challenges and continually improve our public education system; and

WHEREAS, there have been three areas of prioritization identified as integral in improving our public education system: Future-Focused Learning, Shared Accountability, and Predictable Funding; and

WHEREAS, Future-Focused Learning should address: promoting future-driven skills that allow for more college and career exploration; enhancing student safety and well-being; attracting and retaining a high quality and diverse educator pipeline; and promoting curriculum and instructional flexibility to meet the unique needs of local communities; and

WHEREAS, Shared Accountability should address: reforming the Illinois assessment system to be a timely and useful measure of student proficiency and growth over time; reforming the current accountability system to provide local flexibility for identifying indicators that create a more holistic view of student success; and reforming the mandate process to ensure implementation procedures that promote flexibility and local decision making; and

WHEREAS, Predictable Funding should address: protecting the integrity and funding of the evidence-based funding formula; strengthening public education through pension reforms; and establishing equitable funding sources for Capital and safety needs; and

WHEREAS, it is imperative that any education improvement proposal for comprehensive change must be developed and supported by not only the education community, but in collaboration with families, communities, businesses, and others whose priorities reflect the best interests of the students;

NOW, THEREFORE, BE IT RESOLVED that the ______________________ Board of Education joins with the Illinois Association of School Administrators (IASA) , Illinois Association of School Boards (IASB), Illinois Principals' Association (IPA), Illinois Association of School Business Officials (IASBO), Illinois Association of Regional Superintendents of Schools (IARSS), Superintendents' Commission for the Study of Demographics and Diversity (SCSDD), Illinois Alliance of Special Education Administrators (IAASE), and the Association of Illinois Rural and Small Schools (AIRSS) in supporting the Vision 2030 education improvement policy; and

BE IT FURTHER RESOLVED that the ________________________ Board of Education urges the Illinois General Assembly to approve the necessary legislative changes to implement the recommendations under the three pillars of education improvement as contained in the Vision 2030 policy.

Adopted this ____ day of __________, 20___.

Attested by: _________________________________, Board President

Attested by: _________________________________, Board Secretary

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: Board of Education
From: Dr. Brian Waterman/Brian Stachacz
Date: January 13, 2025
Re: Summer 2025 Facilities Renovations Update

Phase 1/Part 2 of Facilities Renovations (North Campus)

In May of 2024, the Board of Education, in conjunction with the Groundwork for a Brighter Future Plan, authorized the administration and DLA Architects to begin preparing bid specifications related to the following projects within Phase I of the Groundwork for a Brighter Future plan. Bid specifications were distributed in early December and opened in late December and early January. The detailed bid tabulation sheets are included within this packet. The following paragraphs contain an overview of each project, as presented in May 2024, as well as the cost proposed by the low bidder for each project.

- **Additional air-conditioning to the North Campus Main Building** – This project includes mechanical upgrades and installation of air-conditioning to approximately 60 classrooms on the south and west sides of the North Campus Main Building. Additionally, ceiling and lighting replacement would occur as well as existing life/safety upgrades. In addition, since our May 2024 discussion of this project, the replacement of the air-handling unit in the North Campus 140 Room, the replacement of the air-handling units in the South Campus Fitness Center and the repair/replacement of exterior duct work at North Campus was added to this project. The reason these were added to this project is that those air-handlers and duct work are failing and need replacement. Including these smaller projects within a larger size and scope project provides the opportunity for better pricing than running these as "stand-alone" projects. Completion of this project will take two summers. Approximately 70% will be completed in the summer of 2025 and the final 30% will be completed in the summer of 2026. The enclosed bid results reflect the bid for the work to be completed in the two summers. The Base Bid is for the work in the summer of 2025 and Alternate 1 is for the work in the summer of 2026. The low bidder, including the Base Bid and Alternate 1 is Voris Mechanical with a total bid of $10,438,000.

- **Restroom Renovations** – This project includes the renovation of two ‘stacks’ of restrooms in the North Campus Main Building. The renovations include all fixtures, tile, ceiling/lighting and plumbing replacements. Additionally, all of the restrooms will be upgraded according to current ADA accessibility requirements. The restroom stacks targeted for renovation are located near Exit 3 and Exit 4. There are nine individual washrooms in these two stacks, and two of them are the primary restrooms utilized for events that take place in the Reber Center. The Base Bid on this project is for all of the renovation work to be completed. Alternate 1 is for a different ceiling tile to be used. The low bidder for this project is Happ Builders with a bid of $1,569,000 for both the Base Bid and Alternate 1.
- **Existing Elevator Renovation** – This project will renovate the existing elevator located near Exit 8 in the North Campus Main Building. All mechanical parts of that elevator will be replaced including the lift mechanism. In addition, there will be renovations to the existing car. The low bidder for this project is All-Types Elevator with a total bid of $337,490.

Funding for These Projects

In May of 2024, the chart below was presented to the Board, outlining possible funding for these projects. In May 2024, the Board worked off of the assumption that $6.0 - $8.0 million of fund balance would be required to fund these projects and that the remaining costs would be funded through the utilization of approximately $4.0 million from the annual operating budget over two years. The use of the fund balance in this scenario would have left the District with an estimated Fund Balance to Revenue Ratio of 45% - 47%.

Summer 2024 Projects Cost	$30,510,000
Architect Fees	$2,200,000
Asbestos Removal	$200,000
Asbestos Removal Fees	$60,000
Total Cost	**$32,970,000**
Revenue (Bond Sale Including Investment Income)	$28,000,000
Remaining Amount to be Paid from Fund Balance	$4,970,000
Expected Usable FY23 Fund Balance	$56,183,084
Remaining Fund Balance After Summer 2024 Project Payments.	**$51,213,084**

Summer 2025 Use of Fund Balance for NC Projects	$6,000,000
Remaining Fund Balance (Not Including FY24 Results) This is 47% of Fund Balance to Revenue Ratio compared to FY23 Revenue. Use of $8.0 million of Fund Balance would equate to 45%	**$45,213,084**

Use of Funds from District Budget (2 Years or 4 Years with Change to CPPRT Revenue)	$4,000,000
Total Funding Available for NC Projects	**$10.0 – $12.0 Million**

As of January 2025, we now have the updated fund balances for the end of the FY24 year, and have updated the costs to reflect the results of the bid opening. The chart below shows the costs that are known but still estimates the fees related to asbestos removal and consulting. We will be opening the asbestos removal bids on January 22nd and will bring the final total cost to the Board at the February 3 Committee of the Whole Meeting. The chart below, using current information, illustrates that the Board does not necessarily need funding from the annual operating budget to fund these projects as was projected before. Utilizing the district's fund balance to fund this project would result in the district maintaining an estimated 48.6% of Fund Balance to Revenue Ratio based on FY24 revenue.

FY 24 Fund Balance (Ed, O&M, Transportation and Working Cash Funds)	$65,778,342
Remaining Amount to be Used from Fund Balance to Fund the Summer of 2024 Projects (Bond Sale Projects).	$5,000,000
New Usable Fund Balance Less the Amount Needed to Finish the Summer of 2024 Projects.	**$60,778,342**
Total for All Three Projects with the Current Bids.	$12,344,490
Expected Architect Fees	$1,062,362
Estimated Asbestos Removal and Fees	$260,000
Estimated Total for All Costs Associated with the Potential Summer of 2025 Projects	**$13,666,852**
Remaining Fund Balance after Funding All Project Costs. This Amount Represents a Fund Balance to Revenue Ratio of 48.6% Based on the Operating Revenue in the Ed, O&M, Transportation and Working Cash Fund of $96,996,253 for FY24.	**$47,111,490**

This information is being provided to the Board for discussion at the January 21 Regular Action Meeting. We will be providing updated information to the Board, including the asbestos removal costs, during the February 3 Committee of the Whole meeting for a final review and consideration of approval of the contracts for the work itemized in this memo. It is important to note that this funding projection is still an estimate based on current, known factors in the district's financial picture. Changes to future revenue or expenditures may alter the actual financial results.

We look forward to discussing this information with the Board at the January 21 Regular Action Meeting.

Recommendation: For Information.

North Campus Mechanial Replacement Project for Lyons Township High School District 204

Project # 2024.052

January 9, 2024 at 12:30 pm

BID TAB

Contractor	Bid Bond	ADD 1	ADD 2	Base Bid	Alternate 1	Remarks
~~Ideal Heating~~						
Amber Mechanical	X	X	X	$8,128,000	$2,575,000	
Troop Contracting	X	X	X	$9,289,000	$1,980,000	
Berglund	X	X	X	$7,782,193	$2,892,447	
Voris Mechanical	X	X	X	$8,107,500	$2,330,500	
~~ENV Mechanical~~						
FE Moran	x	x	x	$9,125,000	$1,950,000	
~~AMS Industries~~						
Monoco	x	x	x	$10,420,000	$4,900,000	
MG Mechanical	x	x	x	$8,336,000	$2,408,000	
Quality Control Systems	x	x	x	$8,784,000	$2,972,000	

Alternate 1: All Work associated with “Phase-II” (Ground Floor and 1st Floor) not including new HWS and HWR piping mains, heat exchanger, pumps, and associate equipment as noted in the MEP drawings. All ceiling Work, light fixtures and Corridor wall extensions on Ground Floor and 1st Floor shall be considered as “Phase II” unless noted otherwise. All Work at South Campus shall be considered in “Phase I”.

Allowance-1: Include in the base bid a $175,000 (One-hundred and Seventy-Five Thousand Dollars) contingency allowance to be used for unforeseen conditions and at the discretion of the Owner.

Allowance-2: Structural and General Trades Allowance to specifically handle new Cooling Tower Steel reinforcing, existing penthouse roof re-framing, supplemental Structural Steel reinforcing (multiple locations), new penthouse chiller enclosure as a “turnkey” installation (selective demolition of existing roof and furnish/installation of new exterior walls, roofing, insulation, heavy gauge steel stud framing, flashing, etc)

Amount: $400,000

North Campus Toilet Room Remodeling Project for Lyons Township High School District 204

Project # 2024.053

December 19, 2024 at 10:00 am

BID TAB

Contractor	Bid Bond	ADD 1	Base Bid	Alternate 1	Remarks
Berglund Construction	X	X	$1,818,502.00	$1,137.00	
~~**Blue Reef LLC**~~					
Construction Inc.	X	X	$1,598,000.00	$0.00	
Happ Builders	X	X	$1,569,000.00	$0.00	
Metropolitan Corporation	X	X	$1,916,000.00	$4,000.00	
~~**Midwest Services**~~					
Reed Construction	X	X	$1,598,335.00	$0.00	
~~**Troop Contracting**~~					

Alternate 1: At Spec Section 095113-2.2A-1, ADD manufacturer Rockfon as an equal/substitute.

Allowance: Include in base bid a $40,000 (Forty Thousand Dollars) contingency allowance to be used for unforeseen conditions and at the discretion of the Owner.

North Campus Elevator Modernization Project for Lyons Township High School District 204

Ltd.
ARCHITECTS

Project # 2024.054
December 19, 2024 at 10:30 am

BID TAB

Contractor	Bid Bond	Base Bid	Remarks
Chicago Elevator	**X**	**$419,000.00**	
All-Types Elevator	**X**	**$337,490.00**	
Colley Elevator	**X**	**$385,468.00**	

Allowance: Include in base bid a $20,000 (Twenty Thousand Dollars) contingency allowance to be used for unforeseen conditions and at the discretion of the Owner.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
SUMMARY OF DECEMBER 2024 EXPENSES
FOR BOARD OF EDUCATION APPROVAL ON JANUARY 21, 2025

ACCOUNTS PAYABLE	PAID	TOTAL
EDUCATION FUND	$ 2,144,905.32	
OPERATIONS BLDG MAINT	$ 410,099.47	
TRANSPORTATION	$ 603,103.91	
CAPITAL PROJECTS	$ 4,798,723.87	
TOTAL ACCOUNTS PAYABLE		**$ 7,956,832.57**
PAYROLL		
EDUCATION FUND	$ 5,708,000.71	
OPERATIONS BLDG MAINT	$ 433,267.94	
IMRF/FICA/MEDICARE	$ 273,849.36	
TOTAL PAYROLL		**$ 6,415,118.01**
TOTAL EXPENDITURES		**$ 14,371,950.58**

The Undersigned do hereby certify that the Accounts Payable and Payroll Expenditures in the amount of $14,371,950.58 approved for payment at the Lyons Township High School District 204 Board of Education Meeting, Cook County, Illinois held on January 21, 2025.

Jill A. Grech, President

Jill Beda Daniels, Secretary

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
SUMMARY OF REVENUES - FISCAL YEAR 2024-25
FOR THE MONTH DECEMBER 2024

	BUDGET	MONTHLY REVENUES	FISCAL YTD REVENUES	TRANSFERS	BUDGET BALANCE	% REALIZED
OPERATING FUNDS						
EDUCATION - 10	$ 82,175,910.00	$ 1,351,990.07	$ 39,539,278.31		$ 42,636,631.69	48.12%
OPERATIONS & MAINTENANCE - 20	$ 10,269,815.00	$ 172,709.30	$ 5,083,245.49		$ 5,186,569.51	49.50%
TRANSPORTATION - 40	$ 3,465,215.00	$ 35,778.25	$ 1,432,728.06		$ 2,032,486.94	41.35%
IMRF/SOCIAL SECURITY - 50/51	$ 3,461,337.00	$ 32,193.83	$ 1,832,284.50		$ 1,629,052.50	52.94%
TOTAL	$ 99,372,277.00	$ 1,592,671.45	$ 47,887,536.36	$ -	$ 51,484,740.64	48.19%
NON OPERATING FUNDS						
DEBIT SERVICE - 30	$ 3,024,075.00	$ 20,280.32	$ 1,458,159.98		$ 1,565,915.02	48.22%
CAPITAL PROJECTS - 60/61	$ 282,830.00	$ 70,465.44	$ 557,218.17		$ (274,388.17)	0.00%
TOTAL	$ 3,306,905.00	$ 90,745.76	$ 2,015,378.15	$ -	$ 1,291,526.85	48.22%
WORKING CASH						
WORKING CASH - 70/71	$ 145,266.00	$ 21,797.19	$ 84,650.25	$ -	$ 60,615.75	58.27%
TOTAL	$ 145,266.00	$ 21,797.19	$ 84,650.25	$ -	$ 60,615.75	58.27%
TOTAL	$ 102,824,448.00	$ 1,705,214.40	$ 49,987,564.76	$ -	$ 52,836,883.24	48.61%

PREPARED BY KMORAN
1/13/2025

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
SUMMARY OF EXPENSES - FISCAL YEAR 2024-25
FOR THE MONTH OF DECEMBER 2024

	BUDGET	MONTHLY EXPENSES	FISCAL YTD EXPENSES	TRANSFERS	BUDGET BALANCE	% REALIZED
OPERATING FUNDS						
EDUCATION - 10	$ 79,841,662.00	$ 7,876,490.35	$ 35,857,331.75		$ 43,984,330.25	44.91%
OPERATIONS & MAINTENANCE - 20	$ 12,022,824.00	$ 843,467.41	$ 4,856,358.70		$ 7,166,465.30	40.39%
TRANSPORTATION - 40	$ 3,592,000.00	$ 603,103.91	$ 1,548,256.27		$ 2,043,743.73	43.10%
IMRF/SOCIAL SECURITY - 50/51	$ 3,449,907.00	$ 273,849.36	$ 1,412,130.07		$ 2,037,776.93	40.93%
TOTAL	$ 98,906,393.00	$ 9,596,911.03	$ 43,674,076.79	$ -	$ 55,232,316.21	44.16%
NON OPERATING FUNDS						
DEBIT SERVICE - 30	$ 2,775,000.00	$ 2,197,250.00	$ 2,197,250.00	$ -	$ 577,750.00	79.18%
CAPITAL PROJECTS - 60/61	$ 31,018,148.00	$ 4,638,732.48	$ 12,198,933.32	$ -	$ 18,819,214.68	39.33%
TOTAL	$ 33,793,148.00	$ 6,835,982.48	$ 14,396,183.32	$ -	$ 19,396,964.68	42.60%
WORKING CASH						
WORKING CASH - 70/71	$ -	$ -	$ -		$ -	0.00%
TOTAL	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL	$ 132,699,541.00	$ 16,432,893.51	$ 58,070,260.11	$ -	$ 74,629,280.89	43.76%

PREPARED BY KMORAN
1/13/2025

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
FUND BALANCE FINANCIAL REPORT - FISCAL YEAR 2024-25
FOR THE MONTH OF DECEMBER 2024

	FUND BALANCE JULY 1, 2024	FISCAL YTD REVENUES	FISCAL YTD EXPENSES	TRANSFERS	FUND BALANCE
OPERATING FUNDS					
EDUCATION - 10	$ 41,557,947.62	$ 39,539,278.31	$ 35,857,331.75	$ -	$ 45,239,894.18
OPERATIONS & MAINTENANCE - 20	$ 13,927,468.08	$ 5,083,245.49	$ 4,856,358.70	$ -	$ 14,154,354.87
TRANSPORTATION - 40	$ 5,583,820.09	$ 1,432,728.06	$ 1,548,256.27	$ -	$ 5,468,291.88
IMRF/SOCIAL SECURITY - 50/51	$ 2,025,880.32	$ 1,832,284.50	$ 1,412,130.07	$ -	$ 2,446,034.75
TOTAL	$ 63,095,116.11	$ 47,887,536.36	$ 43,674,076.79	$ -	$ 67,308,575.68
NON OPERATING FUNDS					
DEBIT SERVICE - 30	$ 896,899.83	$ 1,458,159.98	$ 2,197,250.00	$ -	$ 157,809.81
CAPITAL PROJECTS - 60/61	$ 25,681,559.43	$ 557,218.17	$ 12,198,933.32		$ 14,039,844.28
TOTAL	$ 26,578,459.26	$ 2,015,378.15	$ 14,396,183.32	$ -	$ 14,197,654.09
WORKING CASH					
WORKING CASH - 70/71	$ 4,709,104.74	$ 84,650.25	$ -		$ 4,793,754.99
TOTAL	$ 4,709,104.74	$ 84,650.25	$ -	$ -	$ 4,793,754.99
TOTAL	$ 94,382,680.11	$ 49,987,564.76	$ 58,070,260.11	$ -	$ 86,299,984.76

PREPARED BY KMORAN
1/13/2025

LADSE The LaGrange Area Department of Special Education

LA GRANGE AREA DEPARTMENT OF SPECIAL EDUCATION

SUMMARY OF BILLS AND PAYROLLS

December 2024

Presented

January 21, 2025

LADSE

SUMMARY FINANCIAL REPORT OF REVENUE - December 2024

OPERATING FUNDS	BUDGET	TRANSFERS	CURRENT REVENUES	YTD REVENUES	BALANCE	PERCENT REALIZED
EDUCATION FUND	$ 32,896,201	$ -	$ 12,195,736	$ 22,153,869	$ 10,742,332	67.34%
VOCATIONAL ACTIVITY FUND	$ -		$ 409			0.00%
O&M FUND	$ -		$ -			0.00%
TOTAL	$ 32,896,201	$ -	$ 12,196,145	$ 22,153,869	$ 10,742,332	67.34%

SUMMARY FINANCIAL REPORT OF EXPENSE - December 2024

OPERATING FUNDS	BUDGET	TRANSFERS	CURRENT EXPENDITURES	YTD EXPENDITURES	UNENCUMBERED BALANCE	PERCENT ENCUMBERED
EDUCATION FUND	$ 32,896,201	$ -	$ 3,286,136	$ 12,988,810	$ 19,907,391	39.48%
VOCATIONAL ACTIVITY FUND	$ -	$ -	$ -		$ -	0.00%
O&M FUND	$ -	$ -		$ 11,552	$ (11,552)	0.00%
TOTAL	$ 32,896,201	$ -	$ 3,286,136	$ 13,000,362	$ 19,895,839	39.52%

MONTHLY FUND BALANCE REPORT FOR - December 2024

OPERATING FUNDS	JULY 1ST EQUITY	YEAR TO DATE RECEIPTS	YEAR TO DATE DISBURSEMENTS	BALANCE
EDUCATION FUND	$ 2,950,033	$ 22,153,869	$ 12,988,810	$ 12,115,092
VOCATIONAL ACTIVITY FUND	$ 15,764			$ 15,764
O&M FUND	$ 64,980	$ -	$ 11,552	$ 53,428
TOTAL	$ 3,030,777	$ 22,153,869	$ 13,000,362	$ 12,184,284

LADSE

SUMMARY OF EXPENSES FOR DECEMBER 2024 BOARD OF EDUCATION APPROVAL ON JANUARY 21, 2025

	EXPENSES	EXPENSES FROM REVENUE	TOTAL
EDUCATION FUND	$ 823,684.10		$ 823,684.10
VOCATIONAL ACTIVITY FUND	$ -	$ -	$ -
TOTAL A/P	$ 823,684.10	$ -	$ 823,684.10

PAYROLL	
EDUCATION FUND	$ 1,961,394.02
BOARD SHARE EXPENSES	$ 501,057.54
TOTAL PAYROLL	$ 2,462,451.56
VOCATIONAL FUND	-
BOARD SHARE EXPENSES	-
	-
TOTAL PAYROLL	$ 3,286,135.66

THE UNDERSIGNED DO HEREBY CERTIFY THAT ACCOUNTS PAYABLE LISTINGS AND PAYROLLS IN THE AMOUNT OF $3,286,135.66 WERE APPROVED FOR PAYMENT AT THE MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT #204, COOK COUNTY, ILLINOIS HELD ON JANUARY 21, 2025 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: 2024-2025

Month: December
Year: 2024
Fund Type: All Funds

☐ Include Cash Balance

☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATION	$2,950,033.12	$22,153,152.09	($12,988,809.79)	$0.00	$12,114,375.42
20	OPERATIONS & MAINTENANCE	$64,979.73	$0.00	($11,552.06)	$0.00	$53,427.67
99	ACTIVITY FUND - SHREDDER WORKS	$15,763.93	$716.55	$0.00	$0.00	$16,480.48
	Grand Total:	$3,030,776.78	$22,153,868.64	($13,000,361.85)	$0.00	$12,184,283.57

End of Report

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: 1104 **Voucher Date:** 12/20/2024 Prepared By:

Printed: 12/18/2024 08:11:52 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 $633,144.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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 12/18/2024

Nicholas Peranich Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION

Fund		Amount
10	EDUCATION	$633,144.00
		$633,144.00

LaGrange Area Dept. of Special Education

Non-Check Batch Listing

Fiscal Year: **2024-2025**

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 12/20/2024 **To Date:**

From Voucher: **To Voucher:**

Account: 184641

12/20/2024	Holy Guardian Angels Parish	$4,537.15	1104	Posted to G/L AP	☐
12/20/2024	Holy Guardian Angels Parish	$13,611.47	1104	Posted to G/L AP	☐
12/20/2024	Burcor Properties	$2,445.00	1104	Posted to G/L AP	☐
12/20/2024	InterpreNet, LTD	$207.33	1104	Posted to G/L AP	☐
12/20/2024	Holy Guardian Angels Parish	$1,191.99	1104	Posted to G/L AP	☐
12/20/2024	Holy Guardian Angels Parish	$3,575.96	1104	Posted to G/L AP	☐
12/20/2024	Hinsdale High School Dist#86	$596,135.10	1104	Posted to G/L AP	☐
12/20/2024	Hinsdale High School Dist#86	$11,440.00	1104	Posted to G/L AP	☐

Total for Fund: 8 Total Amount: $633,144.00

Total Amount: $633,144.00

End of Report

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION VOUCHER

Voucher No: 1105 **Voucher Date:** 12/20/2024 Prepared By:

Printed: 12/18/2024 09:10:36 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 $190,791.41 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (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 12/18/2024

Nicholas Peranich Director of Business Services

LAGRANGE AREA DEPT. OF SPECIAL EDUCATION

Fund		Amount
10	EDUCATION	$190,791.41
		$190,791.41

Created By: 1715.CBuckingham **Posted By:** 1715.CBuckingha **Date:** 12/18/2024 06:35:52 **Page:** 1

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: 2024-2025

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 12/20/2024 **To Date:** 12/20/2024
From Check: 245813211 **To Check:** 245813316
From Voucher: 1105 **To Voucher:** 1105

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245813211	12/20/2024	2axend, LLC	$2,082.22	1105	Printed	Expense	☐		
245813212	12/20/2024	Accurate Biometrics	$550.00	1105	Printed	Expense	☐		
245813213	12/20/2024	Albertsons Safeway	$437.55	1105	Printed	Expense	☐		
245813214	12/20/2024	Amazon Capital Services	$3,372.58	1105	Printed	Expense	☐		
245813215	12/20/2024	Apple Computer	$500.00	1105	Printed	Expense	☐		
245813216	12/20/2024	Apple Computer Inc	$2,096.00	1105	Printed	Expense	☐		
245813217	12/20/2024	At & T	$1,213.20	1105	Printed	Expense	☐		
245813218	12/20/2024	Badal, Rosanna M	$8.59	1105	Printed	Expense	☐		
245813219	12/20/2024	Bd Of Ed #94	$32,702.46	1105	Printed	Expense	☐		
245813220	12/20/2024	Bd Of Ed #95	$33,865.25	1105	Printed	Expense	☐		
245813221	12/20/2024	Bmo Corporate Mastercard	$10,256.87	1105	Printed	Expense	☐		
245813222	12/20/2024	Bonistalli, Carolyn	$253.97	1105	Printed	Expense	☐		
245813223	12/20/2024	Brancheau, Haley W	$731.65	1105	Printed	Expense	☐		
245813224	12/20/2024	Bridges Language Training & Staffing Co.	$389.78	1105	Printed	Expense	☐		
245813225	12/20/2024	BrightStar Care	$8,640.00	1105	Printed	Expense	☐		
245813226	12/20/2024	Brunswick, Wendy S	$392.20	1105	Printed	Expense	☐		
245813227	12/20/2024	Budziszewski, Alexai	$1,032.60	1105	Printed	Expense	☐		
245813228	12/20/2024	Burke, Jennifer L	$37.18	1105	Printed	Expense	☐		
245813229	12/20/2024	Butler, Madeleine M	$133.33	1105	Printed	Expense	☐		
245813230	12/20/2024	Bylsma, Karen	$72.36	1105	Printed	Expense	☐		
245813231	12/20/2024	Carberry, Catherine	$18.22	1105	Printed	Expense	☐		
245813232	12/20/2024	Carey, Veronica	$295.26	1105	Printed	Expense	☐		
245813233	12/20/2024	Carrie Speakman	$137.50	1105	Printed	Expense	☐		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: **2024-2025**

Criteria:

Bank Account: OPERATING 2045 184641

From Date:	12/20/2024	**To Date:**	12/20/2024
From Check:	245813211	**To Check:**	245813316
From Voucher:	1105	**To Voucher:**	1105

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245813234	12/20/2024	CDW Education	$11,377.27	1105	Printed	Expense	☐		
245813235	12/20/2024	Cdw Government Inc	$1,345.75	1105	Printed	Expense	☐		
245813236	12/20/2024	Cebular, Victoria J	$17.75	1105	Printed	Expense	☐		
245813237	12/20/2024	Chiampas, Cassandra	$127.56	1105	Printed	Expense	☐		
245813238	12/20/2024	Clemens, Marlene M	$63.91	1105	Printed	Expense	☐		
245813239	12/20/2024	Cleveland, Jenelle	$124.35	1105	Printed	Expense	☐		
245813240	12/20/2024	College H.U.N.K.S.	$220.00	1105	Printed	Expense	☐		
245813241	12/20/2024	Comcast	$1,716.33	1105	Printed	Expense	☐		
245813242	12/20/2024	ComEd	$2,718.35	1105	Printed	Expense	☐		
245813243	12/20/2024	Crotty, Emily A	$1,284.42	1105	Printed	Expense	☐		
245813244	12/20/2024	Crumrine, Diane M	$58.82	1105	Printed	Expense	☐		
245813245	12/20/2024	DAOES/Technology Center of DuPage	$2,783.86	1105	Printed	Expense	☐		
245813246	12/20/2024	Delgado, Christine J	$18.76	1105	Printed	Expense	☐		
245813247	12/20/2024	Duvall, Danika R	$14.07	1105	Printed	Expense	☐		
245813248	12/20/2024	Elana Carron	$247.50	1105	Printed	Expense	☐		
245813249	12/20/2024	Favela Mata, Isabel	$284.61	1105	Printed	Expense	☐		
245813250	12/20/2024	Finn, Kirsten M	$95.40	1105	Printed	Expense	☐		
245813251	12/20/2024	First Communications LLC	$309.02	1105	Printed	Expense	☐		
245813252	12/20/2024	Fun And Function	$355.94	1105	Printed	Expense	☐		
245813253	12/20/2024	Garlinger, Amy	$28.81	1105	Printed	Expense	☐		
245813254	12/20/2024	Gough, Kari	$113.23	1105	Printed	Expense	☐		
245813255	12/20/2024	Grand Prairie Transit	$3,264.80	1105	Printed	Expense	☐		
245813256	12/20/2024	Granite Telecommunications, LLC	$179.49	1105	Printed	Expense	☐		
245813257	12/20/2024	Guzman, Ivonne J	$48.66	1105	Printed	Expense	☐		

Check Listing

Fiscal Year: 2024-2025

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 12/20/2024 **To Date:** 12/20/2024
From Check: 245813211 **To Check:** 245813316
From Voucher: 1105 **To Voucher:** 1105

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245813258	12/20/2024	Heartland Alliance	$155.57	1105	Printed	Expense	☐		
245813259	12/20/2024	Horton'S Of La Grange	$18.38	1105	Printed	Expense	☐		
245813260	12/20/2024	iGradePlus	$57.70	1105	Printed	Expense	☐		
245813261	12/20/2024	Independence Plus, Inc	$5,600.00	1105	Printed	Expense	☐		
245813262	12/20/2024	Irby, Stefanie J	$167.82	1105	Printed	Expense	☐		
245813263	12/20/2024	Jennifer A Maulding	$110.00	1105	Printed	Expense	☐		
245813264	12/20/2024	Jim Gill Inc.	$950.00	1105	Printed	Expense	☐		
245813265	12/20/2024	Katleya Healy	$240.00	1105	Printed	Expense	☐		
245813266	12/20/2024	Kriha Law LLC	$512.00	1105	Printed	Expense	☐		
245813267	12/20/2024	Language Dynamics Group, LLC	$519.38	1105	Printed	Expense	☐		
245813268	12/20/2024	Laurie Waldeck	$550.00	1105	Printed	Expense	☐		
245813269	12/20/2024	LoCoco, Anthony J	$121.82	1105	Printed	Expense	☐		
245813270	12/20/2024	Lopez, Gabriela	$61.22	1105	Printed	Expense	☐		
245813271	12/20/2024	Lupo, Melissa	$20.50	1105	Printed	Expense	☐		
245813272	12/20/2024	Martin, Courtney AH	$467.50	1105	Printed	Expense	☐		
245813273	12/20/2024	Maruyama, Blythe J	$108.40	1105	Printed	Expense	☐		
245813274	12/20/2024	Mary, Mother of Divine Grace	$6,900.00	1105	Printed	Expense	☐		
245813275	12/20/2024	Matug, Rachel E	$20.00	1105	Printed	Expense	☐		
245813276	12/20/2024	McCurry, Megan P	$15.49	1105	Printed	Expense	☐		
245813277	12/20/2024	McDermott, Callan P	$80.73	1105	Printed	Expense	☐		
245813278	12/20/2024	Meyer, Judith	$13.26	1105	Printed	Expense	☐		
245813279	12/20/2024	Miller, Erin	$96.07	1105	Printed	Expense	☐		
245813280	12/20/2024	Morfoot, Carrie A	$682.30	1105	Printed	Expense	☐		
245813281	12/20/2024	Murphy, Donna	$236.24	1105	Printed	Expense	☐		

LaGrange Area Dept. of Special Education

Check Listing

Fiscal Year: **2024-2025**

Criteria:

Bank Account: OPERATING 2045 184641

From Date:	12/20/2024	**To Date:**	12/20/2024
From Check:	245813211	**To Check:**	245813316
From Voucher:	1105	**To Voucher:**	1105

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245813282	12/20/2024	Mussallem, Ashley R	$108.80	1105	Printed	Expense	☐		
245813283	12/20/2024	Nick, Jamie S	$21.30	1105	Printed	Expense	☐		
245813284	12/20/2024	Omni Group (The)	$19.00	1105	Printed	Expense	☐		
245813285	12/20/2024	Orizaba, Dania J	$80.46	1105	Printed	Expense	☐		
245813286	12/20/2024	Orkin Pest Control	$88.99	1105	Printed	Expense	☐		
245813287	12/20/2024	Pace Van Pool	$300.00	1105	Printed	Expense	☐		
245813288	12/20/2024	Patty Vonderheide	$825.00	1105	Printed	Expense	☐		
245813289	12/20/2024	Pender, Leanne M	$10.18	1105	Printed	Expense	☐		
245813290	12/20/2024	Petersen, Toni J	$33.50	1105	Printed	Expense	☐		
245813291	12/20/2024	Priority Print	$132.65	1105	Printed	Expense	☐		
245813292	12/20/2024	ProCare Therapy	$36,501.25	1105	Printed	Expense	☐		
245813293	12/20/2024	Quench USA, Inc	$357.68	1105	Printed	Expense	☐		
245813294	12/20/2024	Rcm Data Corp.	$676.84	1105	Printed	Expense	☐		
245813295	12/20/2024	Rice, Carolanne M	$43.28	1105	Printed	Expense	☐		
245813296	12/20/2024	Rickelman, Donna	$70.21	1105	Printed	Expense	☐		
245813297	12/20/2024	Safeguard Self Storage	$1,529.00	1105	Printed	Expense	☐		
245813298	12/20/2024	Sandra Aguirre Lievano	$240.00	1105	Printed	Expense	☐		
245813299	12/20/2024	School Health	$55.98	1105	Printed	Expense	☐		
245813300	12/20/2024	Signore , Gina	$28.24	1105	Printed	Expense	☐		
245813301	12/20/2024	Smart, Katherine H	$49.51	1105	Printed	Expense	☐		
245813302	12/20/2024	Social Thinking	$393.02	1105	Printed	Expense	☐		
245813303	12/20/2024	Sonic Alert	$98.99	1105	Printed	Expense	☐		
245813304	12/20/2024	Sredzinski, Jessica	$361.95	1105	Printed	Expense	☐		
245813305	12/20/2024	Sypkens, Maureen B	$217.41	1105	Printed	Expense	☐		

Check Listing

Fiscal Year: **2024-2025**

Criteria:

Bank Account: OPERATING 2045 184641

From Date: 12/20/2024 **To Date:** 12/20/2024
From Check: 245813211 **To Check:** 245813316
From Voucher: 1105 **To Voucher:** 1105

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
245813306	12/20/2024	Text Help	$375.07	1105	Printed	Expense	☐		
245813307	12/20/2024	Tobii Dynavox, LLC	$1,720.00	1105	Printed	Expense	☐		
245813308	12/20/2024	Urso, Jacquelyn S	$110.00	1105	Printed	Expense	☐		
245813309	12/20/2024	Vance, Rebecca E	$408.09	1105	Printed	Expense	☐		
245813310	12/20/2024	Village Of La Grange	$851.62	1105	Printed	Expense	☐		
245813311	12/20/2024	Warehouse Direct, Inc.	$334.41	1105	Printed	Expense	☐		
245813312	12/20/2024	WEX Bank	$305.55	1105	Printed	Expense	☐		
245813313	12/20/2024	Whitcomb, Ryan F	$36.76	1105	Printed	Expense	☐		
245813314	12/20/2024	WM Corporate Services, Inc	$620.55	1105	Printed	Expense	☐		
245813315	12/20/2024	Woods, Laura C	$9.04	1105	Printed	Expense	☐		
245813316	12/20/2024	Yeager, Andrea	$55.27	1105	Printed	Expense	☐		
		Total Amount:	$190,791.41						

End of Report

Function Summary - Revenues

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025 ☐ 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	($200.00)	($11,116.50)	$11,116.50	$0.00	$11,116.50	0.00%
10.4.1300.0000.000.0000	UNDESIGNATED	$0.00	($11,816,606.33)	($19,989,965.33)	$19,989,965.33	$0.00	$19,989,965.33	0.00%
10.4.1400.0000.000.0000	UNDESIGNATED	$0.00	($18,763.16)	($131,542.10)	$131,542.10	$0.00	$131,542.10	0.00%
10.4.1500.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($65,379.15)	$65,379.15	$0.00	$65,379.15	0.00%
10.4.1900.0000.000.0000	UNDESIGNATED	$0.00	$0.00	$5,403.85	($5,403.85)	$0.00	($5,403.85)	0.00%
10.4.3100.0000.000.0000	UNDESIGNATED	$0.00	($150,010.00)	($750,050.00)	$750,050.00	$0.00	$750,050.00	0.00%
10.4.3500.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($19,898.16)	$19,898.16	$0.00	$19,898.16	0.00%
10.4.3700.0000.000.0000	UNDESIGNATED	$0.00	($98,333.00)	($294,997.00)	$294,997.00	$0.00	$294,997.00	0.00%
10.4.4500.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($250,442.39)	$250,442.39	$0.00	$250,442.39	0.00%
10.4.4900.0000.000.0000	UNDESIGNATED	$0.00	($111,516.37)	($645,165.31)	$645,165.31	$0.00	$645,165.31	0.00%
	FUND: EDUCATION - 10	$0.00	($12,195,428.86)	($22,153,152.09)	$22,153,152.09	$0.00	$22,153,152.09	0.00%
99.4.1300.0000.000.0000	UNDESIGNATED	$0.00	($307.54)	($401.56)	$401.56	$0.00	$401.56	0.00%
99.4.1500.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($314.99)	$314.99	$0.00	$314.99	0.00%
	FUND: ACTIVITY FUND - SHREDDER WORKS - 99	$0.00	($307.54)	($716.55)	$716.55	$0.00	$716.55	0.00%
	Grand Total:	$0.00	($12,195,736.40)	($22,153,868.64)	$22,153,868.64	$0.00	$22,153,868.64	0.00%

End of Report

LaGrange Area Dept. of Special Education

Monthly Revenues

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.4.0000.0000.000.1000	UNDESIGNATED	$0.00	($200.00)	($200.00)	$200.00	$0.00	$200.00	0.00%
10.4.0000.0000.000.4000	UNDESIGNATED	$0.00	$0.00	($10,916.50)	$10,916.50	$0.00	$10,916.50	0.00%
10.4.1993.0000.000.4000	E-Rate	$0.00	$0.00	$5,458.25	($5,458.25)	$0.00	($5,458.25)	0.00%
10.4.4950.0000.000.6110	DHS STEP	$0.00	($8,600.00)	($227,100.00)	$227,100.00	$0.00	$227,100.00	0.00%
10.4.4998.0000.000.4993	FEDERAL OTHER	$0.00	$0.00	($120,293.00)	$120,293.00	$0.00	$120,293.00	0.00%
10.4.1342.0000.100.1000	SCHOOL TUITION	$0.00	($939,908.35)	($1,393,486.55)	$1,393,486.55	$0.00	$1,393,486.55	0.00%
10.4.1510.0000.100.1000	INTEREST	$0.00	$0.00	($65,379.15)	$65,379.15	$0.00	$65,379.15	0.00%
10.4.3110.0000.100.2000	PERSONNEL REIMBURSEMENT	$0.00	($150,010.00)	($750,050.00)	$750,050.00	$0.00	$750,050.00	0.00%
10.4.3510.0000.100.2000	TRANSPORTION REIMBURSEMENT	$0.00	$0.00	($9,551.12)	$9,551.12	$0.00	$9,551.12	0.00%
10.4.4900.0000.100.4000	MEDICAID OUTREACH	$0.00	($102,916.37)	($297,772.31)	$297,772.31	$0.00	$297,772.31	0.00%
10.4.1342.0000.300.1000	SCHOOL TUITION	$0.00	($5,842,730.56)	($8,950,443.42)	$8,950,443.42	$0.00	$8,950,443.42	0.00%
10.4.1342.0000.300.1020	SCHOOL TUITION	$0.00	$0.00	$539.96	($539.96)	$0.00	($539.96)	0.00%
10.4.1999.0000.300.1000	MISC REVENUES	$0.00	$0.00	($54.40)	$54.40	$0.00	$54.40	0.00%
10.4.1342.0000.436.1000	SCHOOL TUITION	$0.00	($3,246,920.38)	($4,985,725.56)	$4,985,725.56	$0.00	$4,985,725.56	0.00%
10.4.1342.0000.440.1000	ECE Classroom	$0.00	$0.00	($35,628.86)	$35,628.86	$0.00	$35,628.86	0.00%
10.4.1342.0000.445.1000	SCHOOL TUITION	$0.00	($50,521.45)	($115,621.76)	$115,621.76	$0.00	$115,621.76	0.00%
10.4.1342.0000.453.1000	SCHOOL TUITION	$0.00	($847,832.44)	($1,406,928.87)	$1,406,928.87	$0.00	$1,406,928.87	0.00%
10.4.1342.0000.454.1000	SCHOOL TUITION	$0.00	$0.00	($118,567.75)	$118,567.75	$0.00	$118,567.75	0.00%
10.4.1342.0000.454.1020	SCHOOL TUITION	$0.00	$0.00	$3,293.72	($3,293.72)	$0.00	($3,293.72)	0.00%
10.4.1342.0000.455.1000	ED HS	$0.00	($577,898.85)	($750,588.62)	$750,588.62	$0.00	$750,588.62	0.00%
10.4.1322.0000.470.1000	SUMMER TUITION	$0.00	($220,086.12)	($395,768.90)	$395,768.90	$0.00	$395,768.90	0.00%
10.4.1342.0000.542.1000	SCHOOL TUITION	$0.00	($90,708.18)	($1,756,976.58)	$1,756,976.58	$0.00	$1,756,976.58	0.00%
10.4.1342.0000.542.1020	SCHOOL TUITION	$0.00	$0.00	($14,365.65)	$14,365.65	$0.00	$14,365.65	0.00%
10.4.3510.0000.542.2000	TRANSPORTION REIMBURSEMENT	$0.00	$0.00	($10,347.04)	$10,347.04	$0.00	$10,347.04	0.00%
10.4.1342.0000.571.1000	SCHOOL TUITION	$0.00	$0.00	($67,656.49)	$67,656.49	$0.00	$67,656.49	0.00%
10.4.1342.0000.571.1020	SCHOOL TUITION	$0.00	$0.00	($2,040.00)	$2,040.00	$0.00	$2,040.00	0.00%
10.4.3705.0000.704.2000	PRESCHOOL FOR ALL	$0.00	($98,333.00)	($294,997.00)	$294,997.00	$0.00	$294,997.00	0.00%
10.4.4505.0000.903.6220	UNDESIGNATED	$0.00	$0.00	($250,442.39)	$250,442.39	$0.00	$250,442.39	0.00%
10.4.1400.3141.903.6100	VOC SPEC PRG	$0.00	($18,763.16)	($131,342.10)	$131,342.10	$0.00	$131,342.10	0.00%
10.4.1400.3141.903.6110	STUDENT STIPENDS	$0.00	$0.00	($200.00)	$200.00	$0.00	$200.00	0.00%
99.4.1510.0000.000.0000	INTEREST	$0.00	$0.00	($314.99)	$314.99	$0.00	$314.99	0.00%
99.4.1342.0000.259.1000	UNDESIGNATED	$0.00	($307.54)	($401.56)	$401.56	$0.00	$401.56	0.00%
	Grand Total:	$0.00	($12,195,736.40)	($22,153,868.64)	$22,153,868.64	$0.00	$22,153,868.64	0.00%

End of Report

Function Summary - Expenses

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025 ☐ 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	($2,655.98)	$2,655.98	$0.00	$2,655.98	0.00%
10.5.1000.0000.000.0000	UNDESIGNATED	$0.00	$13,952.06	$57,508.20	($57,508.20)	$101,386.84	($158,895.04)	0.00%
10.5.1200.0000.000.0000	UNDESIGNATED	$9,826,858.79	$1,447,756.04	$3,961,349.26	$5,865,509.53	$4,556,461.90	$1,309,047.63	13.32%
10.5.1300.0000.000.0000	UNDESIGNATED	$0.00	$0.00	$310,632.37	($310,632.37)	$0.00	($310,632.37)	0.00%
10.5.1400.0000.000.0000	UNDESIGNATED	$805,816.10	$85,211.52	$446,264.65	$359,551.45	$374,484.92	($14,933.47)	-1.85%
10.5.2100.0000.000.0000	UNDESIGNATED	$15,941,311.67	$1,410,344.87	$5,709,641.30	$10,231,670.37	$8,164,041.76	$2,067,628.61	12.97%
10.5.2200.0000.000.0000	UNDESIGNATED	$355,012.32	$10,883.31	$145,356.57	$209,655.75	$8,931.14	$200,724.61	56.54%
10.5.2300.0000.000.0000	UNDESIGNATED	$783,255.75	$27,267.51	$501,367.70	$281,888.05	$133,170.93	$148,717.12	18.99%
10.5.2400.0000.000.0000	UNDESIGNATED	$2,031,650.55	$104,676.76	$548,118.84	$1,483,531.71	$530,004.68	$953,527.03	46.93%
10.5.2500.0000.000.0000	UNDESIGNATED	$1,524,346.17	$40,522.80	$483,004.23	$1,041,341.94	$80,403.04	$960,938.90	63.04%
10.5.2600.0000.000.0000	UNDESIGNATED	$1,053,949.49	$109,950.41	$617,573.67	$436,375.82	$383,667.22	$52,708.60	5.00%
10.5.3000.0000.000.0000	UNDESIGNATED	$0.00	$0.00	($207.05)	$207.05	$0.00	$207.05	0.00%
10.5.3700.0000.000.0000	UNDESIGNATED	$574,000.00	$33,652.46	$82,542.74	$491,457.26	$0.00	$491,457.26	85.62%
10.5.4900.0000.000.0000	UNDESIGNATED	$0.00	$1,917.92	$128,313.29	($128,313.29)	$686.09	($128,999.38)	0.00%
	FUND: EDUCATION - 10	$32,896,200.84	$3,286,135.66	$12,988,809.79	$19,907,391.05	$14,333,238.52	$5,574,152.53	16.94%
20.5.2500.0000.000.0000	UNDESIGNATED	$0.00	$0.00	$11,552.06	($11,552.06)	$0.00	($11,552.06)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	$0.00	$0.00	$11,552.06	($11,552.06)	$0.00	($11,552.06)	0.00%
	Grand Total:	$32,896,200.84	$3,286,135.66	$13,000,361.85	$19,895,838.99	$14,333,238.52	$5,562,600.47	16.91%

End of Report

LaGrange Area Dept. of Special Education

Expenditures by Object

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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	($2,655.98)	$2,655.98	$0.00	$2,655.98	0.00%
10.0.0000.1000.000.0000	SALARIES, CERTIFIED STAFF	$11,688,427.15	$985,699.72	$4,223,183.66	$7,465,243.49	$7,306,710.12	$158,533.37	1.36%
10.0.0000.1100.000.0000	SALARIES, NON CERTIFIED STAFF	$11,238,447.82	$975,694.30	$4,240,408.22	$6,998,039.60	$6,677,094.11	$320,945.49	2.86%
10.0.0000.1170.000.0000	SALARY-STUDENT	$15,675.00	$0.00	$0.00	$15,675.00	$0.00	$15,675.00	100.00%
10.0.0000.2110.000.0000	TEACHER'S RETIREMENT (TRS)	$235,614.06	$16,906.67	$77,332.30	$158,281.76	$8,409.54	$149,872.22	63.61%
10.0.0000.2120.000.0000	MUNICIPAL RETIREMENT	$388,169.35	$7,837.11	$34,728.19	$353,441.16	$3,530.82	$349,910.34	90.14%
10.0.0000.2130.000.0000	FICA	$668,087.89	$55,595.62	$243,356.96	$424,730.93	$27,132.96	$397,597.97	59.51%
10.0.0000.2140.000.0000	MEDICARE	$328,108.77	$26,952.45	$117,125.84	$210,982.93	$13,296.31	$197,686.62	60.25%
10.0.0000.2210.000.0000	LIFE INSURANCE	$67,439.00	$2,649.42	$13,766.96	$53,672.04	$1,324.71	$52,347.33	77.62%
10.0.0000.2220.000.0000	MEDICAL INSURANCE	$4,165,915.28	$366,242.67	$1,471,751.94	$2,694,163.34	$248,436.71	$2,445,726.63	58.71%
10.0.0000.2230.000.0000	DENTAL INSURANCE	$260,700.53	$23,073.60	$92,738.88	$167,961.65	$11,623.14	$156,338.51	59.97%
10.0.0000.2240.000.0000	LONGTERM CARE	$0.00	$0.00	$4,491.19	($4,491.19)	$0.00	($4,491.19)	0.00%
10.0.0000.2300.000.0000	TUITION REIMBURSEMENT	$20,000.00	$1,800.00	$6,400.00	$13,600.00	$0.00	$13,600.00	68.00%
10.0.0000.3050.000.0000	APPS AND SOFTWARE	$57,850.00	$14,240.86	$55,954.94	$1,895.06	$5,034.69	($3,139.63)	-5.43%
10.0.0000.3090.000.0000	Undesignated	$15,800.00	$0.00	$16,516.46	($716.46)	$0.00	($716.46)	-4.53%
10.0.0000.3100.000.0000	PROFESSIONAL TECHNICAL SERVICE	$220,301.70	$61,533.16	$432,906.12	($212,604.42)	$676.28	($213,280.70)	-96.81%
10.0.0000.3120.000.0000	INSERVICE TRAINING-CONSULTANTS	$36,350.00	$725.00	$32,893.22	$3,456.78	$0.00	$3,456.78	9.51%
10.0.0000.3140.000.0000	Undesignated	$20,671.05	$0.00	$18,834.05	$1,837.00	$0.00	$1,837.00	8.89%
10.0.0000.3150.000.0000	LOW INCIDENT DIAGNOSTIC TESTIN	$1,800.00	$0.00	$0.00	$1,800.00	$0.00	$1,800.00	100.00%
10.0.0000.3160.000.0000	Undesignated	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.0.0000.3170.000.0000	AUDIT FEE-FINANCIAL	$155,600.00	$0.00	$26,000.00	$129,600.00	$0.00	$129,600.00	83.29%
10.0.0000.3180.000.0000	LEGAL FEE-CONTRACTUAL	$17,000.00	$512.00	$1,542.00	$15,458.00	$0.00	$15,458.00	90.93%
10.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (	$31,500.00	$34,222.93	$64,347.27	($32,847.27)	$0.00	($32,847.27)	-104.28%
10.0.0000.3210.000.0000	PROPERTY SERVICES-DISPOSAL	$25,500.00	$620.55	$7,765.80	$17,734.20	$0.00	$17,734.20	69.55%
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	$1,012.02	$22,381.18	$30,668.82	$0.00	$30,668.82	57.81%
10.0.0000.3250.000.0000	ROOM RENTALS	$1,495,217.00	$628,157.51	$903,083.26	$592,133.74	$0.00	$592,133.74	39.60%
10.0.0000.3310.000.0000	PUPIL TRANSPORTATION	$52,149.00	$3,870.35	$15,984.58	$36,164.42	$0.00	$36,164.42	69.35%
10.0.0000.3320.000.0000	Undesignated	$92,400.00	$4,364.46	$48,944.79	$43,455.21	$3,600.00	$39,855.21	43.13%
10.0.0000.3390.000.0000	Undesignated	$80,426.98	$5,965.61	$30,406.58	$50,020.40	$7,629.38	$42,391.02	52.71%
10.0.0000.3400.000.0000	COMMUNICATION-TELEPHONE	$50,160.00	$4,171.18	$23,888.56	$26,271.44	$4,895.45	$21,375.99	42.62%
10.0.0000.3500.000.0000	MARKETING	$14,362.50	$3,859.80	$15,752.63	($1,390.13)	$0.00	($1,390.13)	-9.68%
10.0.0000.3600.000.0000	PRINTING AND BINDING	$1,757.50	$0.00	$0.00	$1,757.50	$0.00	$1,757.50	100.00%
10.0.0000.3700.000.0000	PROPERTY SERVICES-WATER SERVI(	$3,000.00	$851.62	$1,664.78	$1,335.22	$0.00	$1,335.22	44.51%
10.0.0000.3800.000.0000	UNEMPLOYMENT	$950.00	$0.00	$1,050.00	($100.00)	$0.00	($100.00)	-10.53%
10.0.0000.3820.000.0000	SCHOOL BOARD LIABILITY	$220,500.00	$0.00	$219,562.00	$938.00	$0.00	$938.00	0.43%
10.0.0000.3900.000.0000	SOFTWARE LICENSES	$7,500.00	$309.01	$6,822.29	$677.71	$0.00	$677.71	9.04%
10.0.0000.4100.000.0000	OFFICE SUPPLIES LESS $499	$197,220.00	($5,948.56)	$67,402.81	$129,817.19	$4,284.41	$125,532.78	63.65%
10.0.0000.4110.000.0000	Undesignated	$75,800.00	$3,184.21	$51,922.31	$23,877.69	$148.00	$23,729.69	31.31%
10.0.0000.4120.000.0000	CLASSROOM MATERIALS 1	$16,700.00	$1,073.14	$12,797.43	$3,902.57	$770.50	$3,132.07	18.75%
10.0.0000.4130.000.0000	CLASSROOM MATERIALS 11	$20,000.00	$1,307.32	$14,346.54	$5,653.46	$0.00	$5,653.46	28.27%
10.0.0000.4190.000.0000	Undesignated	$600.00	$0.00	$0.00	$600.00	$0.00	$600.00	100.00%
10.0.0000.4300.000.0000	LIBRARY BOOKS	$3,750.00	$0.00	$284.14	$3,465.86	$328.52	$3,137.34	83.66%
10.0.0000.4600.000.0000	ELECTRICITY	$34,206.26	$2,718.35	$12,271.31	$21,934.95	$0.00	$21,934.95	64.13%
10.0.0000.4700.000.0000	SYSTEMS SOFTWARE	$2,250.00	$375.07	$2,474.95	($224.95)	$0.00	($224.95)	-10.00%
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	$38,834.00	$14,821.86	$27,998.12	$10,835.88	$0.00	$10,835.88	27.90%
10.0.0000.6600.000.0000	FLOW THOUGH	$566,000.00	$32,702.46	$191,074.05	$374,925.95	$0.00	$374,925.95	66.24%
10.0.0000.7000.000.0000	EQUIPMENT $500 TO $4999	$175,910.00	$9,034.19	$139,309.46	$36,600.54	$8,312.87	$28,287.67	16.08%
	FUND: EDUCATION - 10	$32,896,200.84	$3,286,135.66	$12,988,809.79	$19,907,391.05	$14,333,238.52	$5,574,152.53	16.94%

Expenditures by Object

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
20.0.0000.3190.000.0000	OTHER PROFESSIONAL/TECHNICAL (	$0.00	$0.00	$10,595.50	($10,595.50)	$0.00	($10,595.50)	0.00%
20.0.0000.3230.000.0000	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$956.56	($956.56)	$0.00	($956.56)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	$0.00	$0.00	$11,552.06	($11,552.06)	$0.00	($11,552.06)	0.00%
	Grand Total:	$32,896,200.84	$3,286,135.66	$13,000,361.85	$19,895,838.99	$14,333,238.52	$5,562,600.47	16.91%

End of Report

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.5.0454.0000.000.1100	UNDESIGNATED	$0.00	$0.00	($2,655.98)	$2,655.98	$0.00	$2,655.98	0.00%
10.5.4900.6600.000.1100	FLOW THOUGH	$0.00	$0.00	$120,811.59	($120,811.59)	$0.00	($120,811.59)	0.00%
10.5.2210.3098.236.1120	INFINITEC FLOW-THRU	$0.00	$0.00	$30.00	($30.00)	$0.00	($30.00)	0.00%
10.5.1200.4100.236.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$9.99	($9.99)	$0.00	($9.99)	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	$207.33	$1,233.09	($1,233.09)	$0.00	($1,233.09)	0.00%
10.5.2410.3100.302.1100	PROFESSIONAL TECHNICAL SERVICE	$1,451.70	$0.00	$639.60	$812.10	$0.00	$812.10	55.94%
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%
10.5.1200.4100.302.1100	OFFICE SUPPLIES LESS $499	$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	$16,390.00	($16,390.00)	$0.00	($16,390.00)	0.00%
10.5.1322.1000.318.1111	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$10,300.00	($10,300.00)	$0.00	($10,300.00)	0.00%
10.5.1322.1100.318.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$2,750.00	($2,750.00)	$0.00	($2,750.00)	0.00%
10.5.1322.1100.318.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$7,920.00	($7,920.00)	$0.00	($7,920.00)	0.00%
10.5.1322.2110.318.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$204.88	($204.88)	$0.00	($204.88)	0.00%
10.5.1322.2110.318.1111	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$83.38	($83.38)	$0.00	($83.38)	0.00%
10.5.1322.2120.318.1110	MUNICIPAL RETIREMENT	$0.00	$0.00	$46.83	($46.83)	$0.00	($46.83)	0.00%
10.5.1322.2120.318.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$82.90	($82.90)	$0.00	($82.90)	0.00%
10.5.1322.2130.318.1110	FICA	$0.00	$0.00	$170.50	($170.50)	$0.00	($170.50)	0.00%
10.5.1322.2130.318.1111	FICA	$0.00	$0.00	$491.04	($491.04)	$0.00	($491.04)	0.00%
10.5.1322.2140.318.1110	MEDICARE	$0.00	$0.00	$277.55	($277.55)	$0.00	($277.55)	0.00%
10.5.1322.2140.318.1111	MEDICARE	$0.00	$0.00	$264.21	($264.21)	$0.00	($264.21)	0.00%
10.5.2130.2140.320.1100	MEDICARE	$0.00	$0.00	$0.74	($0.74)	$0.00	($0.74)	0.00%
10.5.2130.3100.320.1100	PROFESSIONAL TECHNICAL SERVICE	$500.00	$5,600.00	$9,600.00	($9,100.00)	$0.00	($9,100.00)	-1820.00%
10.5.2130.3107.320.1020	CONTRACTUAL SERVICES	$0.00	$0.00	$1,728.00	($1,728.00)	$0.00	($1,728.00)	0.00%
10.5.2130.3107.320.1100	CONTRACTUAL SERVICES	$0.00	$45,141.25	$205,510.10	($205,510.10)	$0.00	($205,510.10)	0.00%
10.5.2130.3400.320.1100	COMMUNICATION-TELEPHONE	$0.00	$0.00	$51.08	($51.08)	$0.00	($51.08)	0.00%
10.5.2130.4100.320.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$32.40	($32.40)	$0.00	($32.40)	0.00%
10.5.2130.4100.320.1100	OFFICE SUPPLIES LESS $499	$5,000.00	$206.53	$266.69	$4,733.31	$0.00	$4,733.31	94.67%
10.5.2630.7000.320.1100	EQUIPMENT $500 TO $4999	$3,000.00	$2,096.00	$2,096.00	$904.00	$0.00	$904.00	30.13%
10.5.2630.3050.321.1100	APPS AND SOFTWARE	$400.00	$99.45	$99.45	$300.55	$0.00	$300.55	75.14%
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	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2570.3250.321.1100	ROOM RENTALS	$2,250.00	$672.76	$4,546.72	($2,296.72)	$0.00	($2,296.72)	-102.08%
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%
10.5.1200.4100.321.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$29.96	($29.96)	$0.00	($29.96)	0.00%
10.5.2131.4100.321.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$64.99	($64.99)	$0.00	($64.99)	0.00%
10.5.2131.4100.321.1100	OFFICE SUPPLIES LESS $499	$5,500.00	$2,061.45	$2,821.13	$2,678.87	$0.00	$2,678.87	48.71%
10.5.2630.7000.321.1100	EQUIPMENT $500 TO $4999	$14,000.00	$0.00	$14,192.00	($192.00)	$0.00	($192.00)	-1.37%
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%
10.5.2140.4100.323.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$808.85	($808.85)	$0.00	($808.85)	0.00%
10.5.2140.4100.323.1100	OFFICE SUPPLIES LESS $499	$18,000.00	$3,478.41	$13,157.09	$4,842.91	$0.00	$4,842.91	26.91%
10.5.2140.7000.323.1100	EQUIPMENT $500 TO $4999	$10,000.00	$0.00	$1,347.50	$8,652.50	$0.00	$8,652.50	86.53%
10.5.2630.7000.323.1100	EQUIPMENT $500 TO $4999	$5,400.00	$0.00	$5,161.49	$238.51	$0.00	$238.51	4.42%
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	$654.75	$1,345.25	$0.00	$1,345.25	67.26%

Monthly Expenditures

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

☐ 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
10.5.2570.3250.324.1100	ROOM RENTALS	$6,000.00	$550.44	$2,731.68	$3,268.32	$0.00	$3,268.32	54.47%
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%
10.5.2132.4100.324.1100	OFFICE SUPPLIES LESS $499	$4,500.00	$199.00	$786.09	$3,713.91	$0.00	$3,713.91	82.53%
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	$0.00	$0.00	$3,564.00	($3,564.00)	0.00%
10.5.2630.3050.326.1100	APPS AND SOFTWARE	$1,000.00	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	0.00%
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%
10.5.2630.3230.326.1020	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$259.00	($259.00)	$0.00	($259.00)	0.00%
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%
10.5.2150.4100.326.1100	OFFICE SUPPLIES LESS $499	$2,500.00	$0.00	$206.26	$2,293.74	$8.99	$2,284.75	91.39%
10.5.2150.4118.326.1100	CURRICULUM	$5,000.00	$560.91	$3,308.74	$1,691.26	$93.00	$1,598.26	31.97%
10.5.2630.7000.326.1100	EQUIPMENT $500 TO $4999	$17,500.00	$0.00	$19,693.50	($2,193.50)	$0.00	($2,193.50)	-12.53%
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%
10.5.1020.1000.360.1100	SALARIES, CERTIFIED STAFF	$0.00	$273.00	$903.00	($903.00)	$462.00	($1,365.00)	0.00%
10.5.1020.2140.360.1100	MEDICARE	$0.00	$3.96	$13.10	($13.10)	$6.70	($19.80)	0.00%
10.5.1020.3399.360.1100	TRAVEL LOCAL MILEAGE	$0.00	$13.26	$33.69	($33.69)	$0.00	($33.69)	0.00%
10.5.1200.3100.430.4993	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$10,090.00	($10,090.00)	$0.00	($10,090.00)	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	$30,000.00	$0.00	$30,000.00	$0.00	$0.00	$0.00	0.00%
10.5.2630.3230.430.1100	REPAIRS AND MAINTENANCE SERVIC	$1,350.00	$30.50	$30.50	$1,319.50	$0.00	$1,319.50	97.74%
10.5.2570.3250.430.1100	ROOM RENTALS	$286,800.00	$4,140.00	$24,933.74	$261,866.26	$0.00	$261,866.26	91.31%
10.5.2570.3251.430.1100	COPIER RENTAL	$0.00	$228.21	$658.71	($658.71)	$0.00	($658.71)	0.00%
10.5.2550.3310.430.1100	PUPIL TRANSPORTATION	$9,050.00	$0.00	$2,667.51	$6,382.49	$0.00	$6,382.49	70.52%
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	$790.40	$2,681.17	$9,118.83	$96.16	$9,022.67	76.46%
10.5.1200.4104.430.1100	INK	$5,000.00	$367.32	$1,167.00	$3,833.00	$304.06	$3,528.94	70.58%
10.5.1200.4118.430.1100	CURRICULUM	$37,000.00	$1,185.06	$30,292.00	$6,708.00	$55.00	$6,653.00	17.98%
10.5.1200.4120.430.1100	CLASSROOM MATERIALS 1	$800.00	$0.00	$88.12	$711.88	$0.00	$711.88	88.99%
10.5.1200.4121.430.1100	CLASSROOM MATERIALS 2	$800.00	$0.00	$802.44	($2.44)	$0.00	($2.44)	-0.31%
10.5.1200.4122.430.1100	CLASSROOM MATERIALS 3	$800.00	$0.00	$42.94	$757.06	$120.89	$636.17	79.52%
10.5.1200.4123.430.1100	CLASSROOM MATERIALS 4	$800.00	$0.00	$628.97	$171.03	$0.00	$171.03	21.38%
10.5.1200.4124.430.1100	CLASSROOM MATERIALS 5	$800.00	$14.24	$339.81	$460.19	$41.98	$418.21	52.28%
10.5.1200.4125.430.1100	CLASSROOM MATERIALS 6	$800.00	$0.00	$781.69	$18.31	$96.20	($77.89)	-9.74%
10.5.1200.4126.430.1100	CLASSROOM MATERIALS 7	$800.00	$0.00	$280.35	$519.65	$0.00	$519.65	64.96%
10.5.1200.4127.430.1100	CLASSROOM MATERIALS 8	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	100.00%
10.5.1200.4128.430.1100	CLASSROOM MATERIALS 9	$1,000.00	$0.00	$327.08	$672.92	$97.97	$574.95	57.50%
10.5.1200.4129.430.1100	CLASSROOM MATERIALS 10	$800.00	$0.00	$377.37	$422.63	$0.00	$422.63	52.83%
10.5.1200.4130.430.1100	CLASSROOM MATERIALS 11	$5,000.00	$700.96	$3,742.33	$1,257.67	$0.00	$1,257.67	25.15%
10.5.1200.4131.430.1100	CLASSROOM MATERIALS 12	$5,000.00	$548.46	$4,957.70	$42.30	$0.00	$42.30	0.85%
10.5.1200.4132.430.1100	CLASSROOM MATERIALS 13	$5,000.00	$0.00	$5,054.25	($54.25)	$0.00	($54.25)	-1.09%
10.5.1200.4133.430.1100	CLASSROOM MATERIALS 14	$5,000.00	$0.00	$534.36	$4,465.64	$0.00	$4,465.64	89.31%
10.5.2630.7000.430.1020	EQUIPMENT $500 TO $4999	$0.00	$0.00	$799.99	($799.99)	$0.00	($799.99)	0.00%
10.5.2630.7000.430.1100	EQUIPMENT $500 TO $4999	$27,000.00	$941.56	$24,428.59	$2,571.41	$1,048.00	$1,523.41	5.64%
10.5.2630.3050.436.1100	APPS AND SOFTWARE	$2,000.00	$500.00	$500.00	$1,500.00	$0.00	$1,500.00	75.00%
10.5.1200.3107.436.1100	CONTRACTUAL SERVICES	$0.00	$155.57	$155.57	($155.57)	$0.00	($155.57)	0.00%
10.5.1200.3230.436.1100	REPAIRS AND MAINTENANCE SERVIC	$2,500.00	$149.00	$279.01	$2,220.99	$0.00	$2,220.99	88.84%
10.5.2570.3250.436.1020	ROOM RENTALS	$0.00	$0.00	$10,000.00	($10,000.00)	$0.00	($10,000.00)	0.00%
10.5.2570.3250.436.1100	ROOM RENTALS	$220,000.00	$2,760.00	$16,653.74	$203,346.26	$0.00	$203,346.26	92.43%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.5.2570.3251.436.1100	COPIER RENTAL	$1,500.00	$359.32	$1,197.53	$302.47	$0.00	$302.47	20.16%
10.5.2550.3310.436.1100	PUPIL TRANSPORTATION	$6,600.00	$0.00	$326.48	$6,273.52	$0.00	$6,273.52	95.05%
10.5.1200.3399.436.1100	TRAVEL LOCAL MILEAGE	$2,250.00	$0.00	$34.58	$2,215.42	$0.00	$2,215.42	98.46%
10.5.2570.3400.436.1100	COMMUNICATION-TELEPHONE	$3,000.00	$197.44	$933.34	$2,066.66	$0.00	$2,066.66	68.89%
10.5.1200.4100.436.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$409.50	($409.50)	$0.00	($409.50)	0.00%
10.5.1200.4100.436.1100	OFFICE SUPPLIES LESS $499	$7,000.00	$1,006.72	$2,967.30	$4,032.70	$0.00	$4,032.70	57.61%
10.5.1200.4100.436.4993	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$103.90	($103.90)	$0.00	($103.90)	0.00%
10.5.1200.4103.436.1100	MEDICAL SUPPLIES	$2,500.00	$15.49	$368.92	$2,131.08	$0.00	$2,131.08	85.24%
10.5.1200.4104.436.1020	INK	$0.00	$0.00	$272.49	($272.49)	$0.00	($272.49)	0.00%
10.5.1200.4104.436.1100	INK	$4,000.00	$244.37	$772.85	$3,227.15	$59.59	$3,167.56	79.19%
10.5.1200.4118.436.1100	CURRICULUM	$17,000.00	$250.00	$12,995.79	$4,004.21	$0.00	$4,004.21	23.55%
10.5.1200.4120.436.1100	CLASSROOM MATERIALS 1	$800.00	$0.00	$262.69	$537.31	$235.27	$302.04	37.76%
10.5.1200.4121.436.1100	CLASSROOM MATERIALS 2	$800.00	$61.65	$615.60	$184.40	$0.00	$184.40	23.05%
10.5.1200.4122.436.1100	CLASSROOM MATERIALS 3	$800.00	$84.78	$382.38	$417.62	$0.00	$417.62	52.20%
10.5.1200.4123.436.1100	CLASSROOM MATERIALS 4	$800.00	$0.00	$73.22	$726.78	$0.00	$726.78	90.85%
10.5.1200.4124.436.1100	CLASSROOM MATERIALS 5	$800.00	$141.60	$684.18	$115.82	$0.00	$115.82	14.48%
10.5.1200.4125.436.1100	CLASSROOM MATERIALS 6	$800.00	$269.59	$368.72	$431.28	$87.73	$343.55	42.94%
10.5.1200.4126.436.1100	CLASSROOM MATERIALS 7	$800.00	$90.20	$163.16	$636.84	$0.00	$636.84	79.61%
10.5.1200.4127.436.1100	CLASSROOM MATERIALS 8	$800.00	$156.11	$323.74	$476.26	$90.46	$385.80	48.23%
10.5.1200.4128.436.1100	CLASSROOM MATERIALS 9	$800.00	$154.98	$154.98	$645.02	$0.00	$645.02	80.63%
10.5.1200.4129.436.1100	CLASSROOM MATERIALS 10	$800.00	$0.00	$0.00	$800.00	$0.00	$800.00	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	$2,882.74	$5,517.26	$0.00	$5,517.26	65.68%
10.5.1200.7000.436.4993	EQUIPMENT $500 TO $4999	$0.00	$0.00	$13,485.56	($13,485.56)	$0.00	($13,485.56)	0.00%
10.5.2630.7000.436.1100	EQUIPMENT $500 TO $4999	$9,300.00	$0.00	$560.48	$8,739.52	$684.00	$8,055.52	86.62%
10.5.2210.2110.440.4993	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$9.74	($9.74)	$0.00	($9.74)	0.00%
10.5.2210.2140.440.4993	MEDICARE	$0.00	$0.00	$11.31	($11.31)	$0.00	($11.31)	0.00%
10.5.2210.3120.440.4993	INSERVICE TRAINING-CONSULTANTS	$0.00	$0.00	$780.00	($780.00)	$0.00	($780.00)	0.00%
10.5.2630.3230.440.1100	REPAIRS AND MAINTENANCE SERVIC	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2570.3250.440.1100	ROOM RENTALS	$25,000.00	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	100.00%
10.5.1200.3399.440.1100	TRAVEL LOCAL MILEAGE	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.1200.4100.440.1100	OFFICE SUPPLIES LESS $499	$700.00	$0.00	$241.10	$458.90	$0.00	$458.90	65.56%
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	$99.99	$99.99	$400.01	$0.00	$400.01	80.00%
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	$1,397.86	($397.86)	$0.00	($397.86)	-39.79%
10.5.2630.3230.445.1100	REPAIRS AND MAINTENANCE SERVIC	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2570.3250.445.1100	ROOM RENTALS	$27,000.00	$0.00	$15,000.00	$12,000.00	$0.00	$12,000.00	44.44%
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	$591.45	$683.59	$1,616.41	$0.00	$1,616.41	70.28%
10.5.2150.4118.445.1100	CURRICULUM	$0.00	$69.75	$69.75	($69.75)	$0.00	($69.75)	0.00%
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%
10.5.1200.3196.453.1100	CONTRACTUAL RELATED SERVICES	$0.00	$17,948.58	$17,948.58	($17,948.58)	$0.00	($17,948.58)	0.00%
10.5.2630.3230.453.1100	REPAIRS AND MAINTENANCE SERVIC	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2570.3250.453.1100	ROOM RENTALS	$170,000.00	$17,187.43	$117,594.98	$52,405.02	$0.00	$52,405.02	30.83%
10.5.2570.3251.453.1100	COPIER RENTAL	$0.00	$0.00	$3,017.30	($3,017.30)	$0.00	($3,017.30)	0.00%
10.5.2550.3310.453.1100	PUPIL TRANSPORTATION	$7,200.00	$1,591.59	$3,672.90	$3,527.10	$0.00	$3,527.10	48.99%
10.5.2210.3325.453.1020	CONFERENCE REGISTRATION	$0.00	$0.00	$225.93	($225.93)	$0.00	($225.93)	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%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2540.3400.453.1100	COMMUNICATION-TELEPHONE	$0.00	$89.74	$236.07	($236.07)	$0.00	($236.07)	0.00%
10.5.2570.3400.453.1100	COMMUNICATION-TELEPHONE	$2,100.00	$239.72	$1,008.44	$1,091.56	$0.00	$1,091.56	51.98%
10.5.2630.3900.453.1020	SOFTWARE LICENSES	$0.00	$0.00	$56.80	($56.80)	$0.00	($56.80)	0.00%
10.5.2630.3900.453.1100	SOFTWARE LICENSES	$3,000.00	$309.01	$842.99	$2,157.01	$0.00	$2,157.01	71.90%
10.5.1200.4100.453.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$88.41	($88.41)	$0.00	($88.41)	0.00%
10.5.1200.4100.453.1100	OFFICE SUPPLIES LESS $499	$15,000.00	$2,337.77	$13,028.95	$1,971.05	$733.63	$1,237.42	8.25%
10.5.1200.4104.453.1100	INK	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.1200.4105.453.1100	STUDENT INCENTIVES	$4,000.00	$519.50	$519.50	$3,480.50	$0.00	$3,480.50	87.01%
10.5.1200.4106.453.1100	STUDENT FOOD/SUPPLIES	$1,000.00	$286.22	$286.22	$713.78	$0.00	$713.78	71.38%
10.5.1200.4118.453.1100	CURRICULUM	$8,000.00	$916.14	$3,122.12	$4,877.88	$0.00	$4,877.88	60.97%
10.5.1200.6400.453.1100	DUES AND FEES	$6,000.00	$0.00	$5,600.00	$400.00	$0.00	$400.00	6.67%
10.5.2630.7000.453.1020	EQUIPMENT $500 TO $4999	$0.00	$0.00	$494.46	($494.46)	$0.00	($494.46)	0.00%
10.5.2630.7000.453.1100	EQUIPMENT $500 TO $4999	$16,000.00	$0.00	$9,226.35	$6,773.65	$2,787.93	$3,985.72	24.91%
10.5.1322.1000.454.1111	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$18,113.14	($18,113.14)	$0.00	($18,113.14)	0.00%
10.5.1322.2110.454.1111	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$226.44	($226.44)	$0.00	($226.44)	0.00%
10.5.1322.2140.454.1111	MEDICARE	$0.00	$0.00	$257.26	($257.26)	$0.00	($257.26)	0.00%
10.5.2410.3100.454.1020	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$176.09	($176.09)	$0.00	($176.09)	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	$143.64	$658.76	$1,441.24	$0.00	$1,441.24	68.63%
10.5.1200.4100.454.1100	OFFICE SUPPLIES LESS $499	$1,500.00	$0.00	$197.68	$1,302.32	$0.00	$1,302.32	86.82%
10.5.2630.7000.454.1100	EQUIPMENT $500 TO $4999	$3,600.00	$0.00	$4,112.00	($512.00)	$0.00	($512.00)	-14.22%
10.5.2630.3050.455.1100	APPS AND SOFTWARE	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.2540.3104.455.1100	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	$15,916.67	$15,916.67	($15,916.67)	$0.00	($15,916.67)	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%
10.5.2630.3230.455.1020	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$440.00	($440.00)	$0.00	($440.00)	0.00%
10.5.2630.3230.455.1100	REPAIRS AND MAINTENANCE SERVIC	$1,500.00	$75.34	$75.34	$1,424.66	$0.00	$1,424.66	94.98%
10.5.2570.3250.455.1100	ROOM RENTALS	$72,000.00	$5,729.14	$39,198.29	$32,801.71	$0.00	$32,801.71	45.56%
10.5.2570.3251.455.1100	COPIER RENTAL	$0.00	$0.00	$1,005.77	($1,005.77)	$0.00	($1,005.77)	0.00%
10.5.2550.3310.455.1100	PUPIL TRANSPORTATION	$4,000.00	$857.01	$3,468.85	$531.15	$0.00	$531.15	13.28%
10.5.2210.3325.455.1020	CONFERENCE REGISTRATION	$0.00	$0.00	$200.00	($200.00)	$0.00	($200.00)	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	$218.72	$639.89	($139.89)	$0.00	($139.89)	-27.98%
10.5.2540.3401.455.1100	COMMUNICATION-POSTAGE	$500.00	$0.00	$413.83	$86.17	$0.00	$86.17	17.23%
10.5.2540.3700.455.1100	PROPERTY SERVICES-WATER SERVI(	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
10.5.1200.4100.455.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$729.02	($729.02)	$0.00	($729.02)	0.00%
10.5.1200.4100.455.1100	OFFICE SUPPLIES LESS $499	$6,000.00	$624.23	$1,711.87	$4,288.13	$397.00	$3,891.13	64.85%
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%
10.5.1200.4105.455.1100	STUDENT INCENTIVES	$1,000.00	$293.81	$293.81	$706.19	$0.00	$706.19	70.62%
10.5.1200.4118.455.1100	CURRICULUM	$3,000.00	$202.35	$1,774.91	$1,225.09	$0.00	$1,225.09	40.84%
10.5.1200.6400.455.1100	DUES AND FEES	$2,200.00	$0.00	$1,400.00	$800.00	$0.00	$800.00	36.36%
10.5.2630.7000.455.1100	EQUIPMENT $500 TO $4999	$6,000.00	$0.00	$7,914.74	($1,914.74)	$0.00	($1,914.74)	-31.91%
10.5.1400.1100.459.6220	SALARIES, NON CERTIFIED STAFF	$0.00	$2,730.36	$8,925.01	($8,925.01)	$21,842.84	($30,767.85)	0.00%
10.5.1400.2120.459.6220	MUNICIPAL RETIREMENT	$0.00	$21.84	$68.96	($68.96)	$9.97	($78.93)	0.00%
10.5.1400.2130.459.6220	FICA	$0.00	$156.50	$508.61	($508.61)	$77.34	($585.95)	0.00%
10.5.1400.2140.459.6220	MEDICARE	$0.00	$36.60	$118.95	($118.95)	$18.09	($137.04)	0.00%
10.5.1400.2210.459.6220	LIFE INSURANCE	$0.00	$3.22	$11.27	($11.27)	$1.61	($12.88)	0.00%
10.5.1400.2220.459.6220	MEDICAL INSURANCE	$0.00	$720.88	$2,523.08	($2,523.08)	$380.13	($2,903.21)	0.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2230.459.6220	DENTAL INSURANCE	$0.00	$46.52	$162.82	($162.82)	$23.26	($186.08)	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%
10.5.2570.3251.459.1100	COPIER RENTAL	$500.00	$0.00	$0.00	$500.00	$0.00	$500.00	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%
10.5.1400.4100.459.1100	OFFICE SUPPLIES LESS $499	$4,000.00	$121.82	$121.82	$3,878.18	$0.00	$3,878.18	96.95%
10.5.1400.4100.459.6100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	($1,000.00)	$1,000.00	$0.00	$1,000.00	0.00%
10.5.1400.7000.459.1100	EQUIPMENT $500 TO $4999	$7,600.00	$0.00	$2,996.99	$4,603.01	$0.00	$4,603.01	60.57%
10.5.1400.7000.459.6220	EQUIPMENT $500 TO $4999	$0.00	$0.00	$3,968.50	($3,968.50)	$0.00	($3,968.50)	0.00%
10.5.2110.1000.470.1111	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$330.00	($330.00)	$0.00	($330.00)	0.00%
10.5.2140.1000.470.1100	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$330.00	($330.00)	$0.00	($330.00)	0.00%
10.5.2140.1000.470.1111	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$4,344.00	($4,344.00)	$0.00	($4,344.00)	0.00%
10.5.2150.1000.470.1111	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$2,670.00	($2,670.00)	$0.00	($2,670.00)	0.00%
10.5.2410.1000.470.1110	SALARIES, CERTIFIED STAFF	$170,000.00	$0.00	$0.00	$170,000.00	$0.00	$170,000.00	100.00%
10.5.1200.1005.470.1110	STIPENDS-CERTIFIED	$21,000.00	$0.00	$0.00	$21,000.00	$0.00	$21,000.00	100.00%
10.5.1200.1100.470.1110	SALARIES, NON CERTIFIED STAFF	$105,000.00	$0.00	$0.00	$105,000.00	$0.00	$105,000.00	100.00%
10.5.2130.1100.470.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$4,500.00	($4,500.00)	$0.00	($4,500.00)	0.00%
10.5.2131.1100.470.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$2,110.00	($2,110.00)	$0.00	($2,110.00)	0.00%
10.5.2132.1100.470.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$1,160.00	($1,160.00)	$0.00	($1,160.00)	0.00%
10.5.2540.1100.470.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$45.00	($45.00)	$0.00	($45.00)	0.00%
10.5.2610.1100.470.1110	SALARIES, NON CERTIFIED STAFF	$7,000.00	$0.00	$0.00	$7,000.00	$0.00	$7,000.00	100.00%
10.5.1200.2110.470.1110	TEACHER'S RETIREMENT (TRS)	$275.00	$0.00	$0.00	$275.00	$0.00	$275.00	100.00%
10.5.2110.2110.470.1111	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$4.12	($4.12)	$0.00	($4.12)	0.00%
10.5.2140.2110.470.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$4.12	($4.12)	$0.00	($4.12)	0.00%
10.5.2140.2110.470.1111	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$54.31	($54.31)	$0.00	($54.31)	0.00%
10.5.2150.2110.470.1111	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$33.38	($33.38)	$0.00	($33.38)	0.00%
10.5.2410.2110.470.1110	TEACHER'S RETIREMENT (TRS)	$27,000.00	$0.00	$0.00	$27,000.00	$0.00	$27,000.00	100.00%
10.5.1200.2120.470.1110	MUNICIPAL RETIREMENT	$27,000.00	$0.00	$0.00	$27,000.00	$0.00	$27,000.00	100.00%
10.5.2130.2120.470.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$101.25	($101.25)	$0.00	($101.25)	0.00%
10.5.2131.2120.470.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$39.12	($39.12)	$0.00	($39.12)	0.00%
10.5.2132.2120.470.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$26.10	($26.10)	$0.00	($26.10)	0.00%
10.5.2540.2120.470.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$1.01	($1.01)	$0.00	($1.01)	0.00%
10.5.2610.2120.470.1110	MUNICIPAL RETIREMENT	$900.00	$0.00	$0.00	$900.00	$0.00	$900.00	100.00%
10.5.1200.2130.470.1110	FICA	$105.00	$0.00	$0.00	$105.00	$0.00	$105.00	100.00%
10.5.2130.2130.470.1111	FICA	$0.00	$0.00	$279.00	($279.00)	$0.00	($279.00)	0.00%
10.5.2131.2130.470.1111	FICA	$0.00	$0.00	$130.15	($130.15)	$0.00	($130.15)	0.00%
10.5.2132.2130.470.1111	FICA	$0.00	$0.00	$71.92	($71.92)	$0.00	($71.92)	0.00%
10.5.2540.2130.470.1111	FICA	$0.00	$0.00	$2.79	($2.79)	$0.00	($2.79)	0.00%
10.5.2610.2130.470.1110	FICA	$525.00	$0.00	$0.00	$525.00	$0.00	$525.00	100.00%
10.5.1200.2140.470.1110	MEDICARE	$315.00	$0.00	$0.00	$315.00	$0.00	$315.00	100.00%
10.5.2110.2140.470.1111	MEDICARE	$0.00	$0.00	$4.79	($4.79)	$0.00	($4.79)	0.00%
10.5.2130.2140.470.1111	MEDICARE	$0.00	$0.00	$65.25	($65.25)	$0.00	($65.25)	0.00%
10.5.2131.2140.470.1111	MEDICARE	$0.00	$0.00	$30.44	($30.44)	$0.00	($30.44)	0.00%
10.5.2132.2140.470.1111	MEDICARE	$0.00	$0.00	$16.82	($16.82)	$0.00	($16.82)	0.00%
10.5.2140.2140.470.1100	MEDICARE	$0.00	$0.00	$4.79	($4.79)	$0.00	($4.79)	0.00%
10.5.2140.2140.470.1111	MEDICARE	$0.00	$0.00	$62.66	($62.66)	$0.00	($62.66)	0.00%
10.5.2150.2140.470.1111	MEDICARE	$0.00	$0.00	$37.24	($37.24)	$0.00	($37.24)	0.00%
10.5.2410.2140.470.1110	MEDICARE	$130.00	$0.00	$0.00	$130.00	$0.00	$130.00	100.00%
10.5.2540.2140.470.1111	MEDICARE	$0.00	$0.00	$0.65	($0.65)	$0.00	($0.65)	0.00%
10.5.2610.2140.470.1110	MEDICARE	$140.00	$0.00	$0.00	$140.00	$0.00	$140.00	100.00%
10.5.2410.2210.470.1110	LIFE INSURANCE	$25.00	$0.00	$0.00	$25.00	$0.00	$25.00	100.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2610.2210.470.1110	LIFE INSURANCE	$30.00	$0.00	$0.00	$30.00	$0.00	$30.00	100.00%
10.5.2410.2220.470.1110	MEDICAL INSURANCE	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.2610.2220.470.1110	MEDICAL INSURANCE	$4,500.00	$0.00	$0.00	$4,500.00	$0.00	$4,500.00	100.00%
10.5.2410.2230.470.1110	DENTAL INSURANCE	$210.00	$0.00	$0.00	$210.00	$0.00	$210.00	100.00%
10.5.2610.2230.470.1110	DENTAL INSURANCE	$530.00	$0.00	$0.00	$530.00	$0.00	$530.00	100.00%
10.5.1200.3250.470.1110	ROOM RENTALS	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.2570.3250.470.1020	ROOM RENTALS	$0.00	$0.00	$59,427.66	($59,427.66)	$0.00	($59,427.66)	0.00%
10.5.2570.3250.470.1100	ROOM RENTALS	$0.00	$305.80	$1,211.80	($1,211.80)	$0.00	($1,211.80)	0.00%
10.5.2570.3250.470.1110	ROOM RENTALS	$80,000.00	$0.00	$0.00	$80,000.00	$0.00	$80,000.00	100.00%
10.5.1200.3399.470.1110	TRAVEL LOCAL MILEAGE	$550.00	$0.00	$0.00	$550.00	$0.00	$550.00	100.00%
10.5.1200.4100.470.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$13.75	($13.75)	$0.00	($13.75)	0.00%
10.5.1200.4100.470.1110	OFFICE SUPPLIES LESS $499	$3,000.00	$0.00	$1,658.76	$1,341.24	$0.00	$1,341.24	44.71%
10.5.1200.4100.470.1111	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$153.59	($153.59)	$0.00	($153.59)	0.00%
10.5.1322.4100.470.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$1,937.42	($1,937.42)	$0.00	($1,937.42)	0.00%
10.5.1322.4100.470.1111	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$455.63	($455.63)	$0.00	($455.63)	0.00%
10.5.1322.1000.480.1110	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$760.00	($760.00)	$0.00	($760.00)	0.00%
10.5.1322.1000.480.1111	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$89,854.00	($89,854.00)	$0.00	($89,854.00)	0.00%
10.5.1322.1100.480.1110	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$2,670.00	($2,670.00)	$0.00	($2,670.00)	0.00%
10.5.1322.1100.480.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$31,259.50	($31,259.50)	$0.00	($31,259.50)	0.00%
10.5.2131.1100.480.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$1,290.00	($1,290.00)	$0.00	($1,290.00)	0.00%
10.5.1322.1104.480.1111	AIDE SALARIES	$0.00	$0.00	$106,012.75	($106,012.75)	$0.00	($106,012.75)	0.00%
10.5.1322.2110.480.1110	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$9.50	($9.50)	$0.00	($9.50)	0.00%
10.5.1322.2110.480.1111	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$881.75	($881.75)	$0.00	($881.75)	0.00%
10.5.1322.2120.480.1110	MUNICIPAL RETIREMENT	$0.00	$0.00	$53.24	($53.24)	$0.00	($53.24)	0.00%
10.5.1322.2120.480.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$1,236.81	($1,236.81)	$0.00	($1,236.81)	0.00%
10.5.2131.2120.480.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$29.03	($29.03)	$0.00	($29.03)	0.00%
10.5.1322.2130.480.1110	FICA	$0.00	$0.00	$165.54	($165.54)	$0.00	($165.54)	0.00%
10.5.1322.2130.480.1111	FICA	$0.00	$0.00	$9,573.16	($9,573.16)	$0.00	($9,573.16)	0.00%
10.5.2131.2130.480.1111	FICA	$0.00	$0.00	$79.98	($79.98)	$0.00	($79.98)	0.00%
10.5.1322.2140.480.1110	MEDICARE	$0.00	$0.00	$49.74	($49.74)	$0.00	($49.74)	0.00%
10.5.1322.2140.480.1111	MEDICARE	$0.00	$0.00	$3,293.35	($3,293.35)	$0.00	($3,293.35)	0.00%
10.5.2131.2140.480.1111	MEDICARE	$0.00	$0.00	$18.71	($18.71)	$0.00	($18.71)	0.00%
10.5.1322.1100.535.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$472.23	($472.23)	$0.00	($472.23)	0.00%
10.5.1322.2120.535.1111	MUNICIPAL RETIREMENT	$0.00	$0.00	$10.63	($10.63)	$0.00	($10.63)	0.00%
10.5.1322.2130.535.1111	FICA	$0.00	$0.00	$29.28	($29.28)	$0.00	($29.28)	0.00%
10.5.1322.2140.535.1111	MEDICARE	$0.00	$0.00	$6.85	($6.85)	$0.00	($6.85)	0.00%
10.5.1207.1100.542.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$100.00	$200.00	($200.00)	$0.00	($200.00)	0.00%
10.5.1207.2120.542.1100	MUNICIPAL RETIREMENT	$0.00	$0.80	$1.53	($1.53)	$0.00	($1.53)	0.00%
10.5.1207.2130.542.1100	FICA	$0.00	$5.58	$11.24	($11.24)	$0.00	($11.24)	0.00%
10.5.1207.2140.542.1100	MEDICARE	$0.00	$1.30	$2.62	($2.62)	$0.00	($2.62)	0.00%
10.5.1207.3100.542.1020	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$892.25	($892.25)	$0.00	($892.25)	0.00%
10.5.1207.3100.542.1100	PROFESSIONAL TECHNICAL SERVICE	$30,000.00	$4,094.50	$6,806.48	$23,193.52	$0.00	$23,193.52	77.31%
10.5.1207.3102.542.1100	ADMINSTRATIVE FEES/BUILDING	$35,000.00	$2,445.00	$14,670.00	$20,330.00	$0.00	$20,330.00	58.09%
10.5.1207.3120.542.1100	INSERVICE TRAINING-CONSULTANTS	$1,350.00	$0.00	$0.00	$1,350.00	$0.00	$1,350.00	100.00%
10.5.1207.3230.542.1100	REPAIRS AND MAINTENANCE SERVIC	$3,000.00	$0.00	$194.14	$2,805.86	$0.00	$2,805.86	93.53%
10.5.1207.3250.542.1100	ROOM RENTALS	$570,000.00	$596,135.10	$596,135.10	($26,135.10)	$0.00	($26,135.10)	-4.59%
10.5.2570.3251.542.1100	COPIER RENTAL	$2,500.00	$89.31	$246.49	$2,253.51	$0.00	$2,253.51	90.14%
10.5.2550.3310.542.1020	PUPIL TRANSPORTATION	$0.00	$0.00	$1,162.48	($1,162.48)	$0.00	($1,162.48)	0.00%
10.5.2550.3310.542.1100	PUPIL TRANSPORTATION	$20,000.00	$1,421.75	$3,980.58	$16,019.42	$0.00	$16,019.42	80.10%
10.5.1207.3322.542.1100	EXPENSE REIMBURSEMENT	$450.00	$0.00	$0.00	$450.00	$0.00	$450.00	100.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1207.3325.542.1100	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	$111.61	$111.61	$1,388.39	$0.00	$1,388.39	92.56%
10.5.1207.3399.542.1100	TRAVEL LOCAL MILEAGE	$2,000.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	100.00%
10.5.2570.3400.542.1100	COMMUNICATION-TELEPHONE	$3,500.00	$230.34	$1,088.89	$2,411.11	$0.00	$2,411.11	68.89%
10.5.1207.3900.542.1100	SOFTWARE LICENSES	$4,500.00	$0.00	$5,922.50	($1,422.50)	$0.00	($1,422.50)	-31.61%
10.5.1207.4100.542.1100	OFFICE SUPPLIES LESS $499	$3,000.00	$0.00	$3,001.15	($1.15)	$0.00	($1.15)	-0.04%
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%
10.5.1207.4101.542.1020	SUPPLIES-MEETINGS	$0.00	$0.00	$206.38	($206.38)	$0.00	($206.38)	0.00%
10.5.1207.4101.542.1100	Supplies (DHH community based	$0.00	$332.17	$1,059.15	($1,059.15)	$0.00	($1,059.15)	0.00%
10.5.1207.4118.542.1100	CURRICULUM	$800.00	$0.00	$359.00	$441.00	$0.00	$441.00	55.13%
10.5.1207.6400.542.1100	DUES AND FEES	$12,000.00	$14,223.86	$14,223.86	($2,223.86)	$0.00	($2,223.86)	-18.53%
10.5.1207.7000.542.1100	EQUIPMENT $500 TO $4999	$10,000.00	$98.99	$98.99	$9,901.01	$0.00	$9,901.01	99.01%
10.5.2630.7000.542.1100	EQUIPMENT $500 TO $4999	$2,000.00	$0.00	$0.00	$2,000.00	$228.94	$1,771.06	88.55%
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	$1,600.00	($1,600.00)	$0.00	($1,600.00)	0.00%
10.5.1322.1100.571.1111	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$289.00	($289.00)	$0.00	($289.00)	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%
10.5.1322.1104.571.1111	AIDE SALARIES	$0.00	$0.00	$2,155.18	($2,155.18)	$0.00	($2,155.18)	0.00%
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	$20.00	($20.00)	$0.00	($20.00)	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	$48.49	($48.49)	$0.00	($48.49)	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	$151.55	($151.55)	$0.00	($151.55)	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	$58.64	($58.64)	$0.00	($58.64)	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%
10.5.1207.4101.571.1020	SUPPLIES-MEETINGS	$0.00	$0.00	$888.90	($888.90)	$0.00	($888.90)	0.00%
10.5.3705.3050.704.2100	APPS AND SOFTWARE	$0.00	$0.00	$11,330.28	($11,330.28)	$0.00	($11,330.28)	0.00%
10.5.3705.3100.704.2100	PROFESSIONAL TECHNICAL SERVICE	$2,000.00	$950.00	$950.00	$1,050.00	$0.00	$1,050.00	52.50%
10.5.3000.3120.704.2100	INSERVICE TRAINING-CONSULTANTS	$0.00	$0.00	($207.05)	$207.05	$0.00	$207.05	0.00%
10.5.3705.4100.704.2100	OFFICE SUPPLIES LESS $499	$6,000.00	$0.00	$0.00	$6,000.00	$0.00	$6,000.00	100.00%
10.5.3705.6600.704.2100	FLOW THOUGH	$566,000.00	$32,702.46	$70,262.46	$495,737.54	$0.00	$495,737.54	87.59%
10.5.2510.4100.900.1100	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$64.48	($64.48)	$0.00	($64.48)	0.00%
10.5.2210.4300.900.1100	LIBRARY BOOKS	$0.00	$0.00	$75.00	($75.00)	$0.00	($75.00)	0.00%
10.5.2210.1005.901.1100	STIPENDS-CERTIFIED	$25,000.00	$0.00	$5,630.00	$19,370.00	$1,732.00	$17,638.00	70.55%
10.5.2210.1105.901.1100	STIPENDS- NON CERTIFIED	$0.00	$0.00	$607.00	($607.00)	$0.00	($607.00)	0.00%
10.5.2210.2110.901.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$95.64	($95.64)	$0.00	($95.64)	0.00%
10.5.2210.2110.901.4993	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$151.54	($151.54)	$0.00	($151.54)	0.00%
10.5.2210.2120.901.1100	MUNICIPAL RETIREMENT	$0.00	$0.00	$4.86	($4.86)	$0.00	($4.86)	0.00%
10.5.2210.2120.901.4993	MUNICIPAL RETIREMENT	$0.00	$0.00	$7.01	($7.01)	$0.00	($7.01)	0.00%
10.5.2210.2130.901.1100	FICA	$0.00	$0.00	$110.86	($110.86)	$0.00	($110.86)	0.00%
10.5.2210.2130.901.4993	FICA	$0.00	$0.00	$59.52	($59.52)	$0.00	($59.52)	0.00%
10.5.2130.2140.901.1100	MEDICARE	$0.00	$0.00	$0.56	($0.56)	$0.00	($0.56)	0.00%
10.5.2210.2140.901.1100	MEDICARE	$0.00	$0.00	$170.31	($170.31)	$0.00	($170.31)	0.00%
10.5.2210.2140.901.4993	MEDICARE	$0.00	$0.00	$185.66	($185.66)	$0.00	($185.66)	0.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.5.2410.2240.901.1100	LONGTERM CARE	$0.00	$0.00	$898.23	($898.23)	$0.00	($898.23)	0.00%
10.5.2210.2300.901.1100	TUITION REIMBURSEMENT	$20,000.00	$1,800.00	$6,400.00	$13,600.00	$0.00	$13,600.00	68.00%
10.5.2210.3050.901.1020	APPS AND SOFTWARE	$0.00	$0.00	$100.00	($100.00)	$0.00	($100.00)	0.00%
10.5.2210.3050.901.1100	APPS AND SOFTWARE	$0.00	$100.00	$150.00	($150.00)	$0.00	($150.00)	0.00%
10.5.2630.3050.901.1020	APPS AND SOFTWARE	$0.00	$0.00	$79.17	($79.17)	$0.00	($79.17)	0.00%
10.5.2630.3050.901.1100	APPS AND SOFTWARE	$13,000.00	$1,743.74	$13,073.11	($73.11)	$1,386.69	($1,459.80)	-11.23%
10.5.2215.3099.901.1100	INFINITEC FLOW-FEE	$10,800.00	$0.00	$11,486.46	($686.46)	$0.00	($686.46)	-6.36%
10.5.2210.3100.901.1020	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$1,549.50	($1,549.50)	$0.00	($1,549.50)	0.00%
10.5.2210.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	$9,000.00	$0.00	$2,250.04	$6,749.96	$0.00	$6,749.96	75.00%
10.5.2320.3100.901.1100	PROFESSIONAL TECHNICAL SERVICE	$300.00	$0.00	$0.00	$300.00	$0.00	$300.00	100.00%
10.5.2610.3100.901.1020	PROFESSIONAL TECHNICAL SERVICE	$0.00	$0.00	$23,817.11	($23,817.11)	$0.00	($23,817.11)	0.00%
10.5.2320.3101.901.1020	ADMINSTRATIVE FEES	$0.00	$0.00	$44,021.07	($44,021.07)	$0.00	($44,021.07)	0.00%
10.5.2320.3101.901.1100	ADMINSTRATIVE FEES	$12,000.00	$0.00	$15,172.77	($3,172.77)	$0.00	($3,172.77)	-26.44%
10.5.2510.3101.901.1020	ADMINSTRATIVE FEES	$0.00	$0.00	$18.40	($18.40)	$0.00	($18.40)	0.00%
10.5.2510.3101.901.1100	ADMINSTRATIVE FEES	$0.00	$15.20	$301.50	($301.50)	$0.00	($301.50)	0.00%
10.5.2630.3104.901.1100	MIS SERVICES	$5,500.00	$0.00	$2,425.88	$3,074.12	$0.00	$3,074.12	55.89%
10.5.2510.3107.901.1100	CONTRACTUAL SERVICES	$200.00	$0.00	$200.00	$0.00	$0.00	$0.00	0.00%
10.5.2540.3107.901.1100	CONTRACTUAL SERVICES	$6,500.00	$0.00	$0.00	$6,500.00	$0.00	$6,500.00	100.00%
10.5.2210.3120.901.1100	INSERVICE TRAINING-CONSULTANTS	$35,000.00	$725.00	$18,276.27	$16,723.73	$0.00	$16,723.73	47.78%
10.5.2210.3120.901.4993	INSERVICE TRAINING-CONSULTANTS	$0.00	$0.00	$14,044.00	($14,044.00)	$0.00	($14,044.00)	0.00%
10.5.2320.3170.901.1100	AUDIT FEE-FINANCIAL	$15,000.00	$0.00	$5,200.00	$9,800.00	$0.00	$9,800.00	65.33%
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	$5,000.00	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	100.00%
10.5.2320.3194.901.1100	ARCHITECT FEES	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
10.5.2540.3196.901.1100	CONTRACTUAL RELATED SERVICES	$0.00	$357.68	$482.02	($482.02)	$0.00	($482.02)	0.00%
10.5.2540.3210.901.1100	PROPERTY SERVICES-DISPOSAL	$25,000.00	$620.55	$7,765.80	$17,234.20	$0.00	$17,234.20	68.94%
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%
10.5.2540.3230.901.1020	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$2,353.95	($2,353.95)	$0.00	($2,353.95)	0.00%
10.5.2540.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	$30,000.00	$757.18	$17,498.50	$12,501.50	$0.00	$12,501.50	41.67%
10.5.2630.3230.901.1020	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$91.40	($91.40)	$0.00	($91.40)	0.00%
10.5.2630.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	$2,000.00	$0.00	$99.99	$1,900.01	$0.00	$1,900.01	95.00%
10.5.2210.3250.901.1100	ROOM RENTALS	$10,500.00	$0.00	$5,522.70	$4,977.30	$0.00	$4,977.30	47.40%
10.5.2215.3251.901.1100	COPIER RENTAL	$148.00	$0.00	$0.00	$148.00	$0.00	$148.00	100.00%
10.5.2570.3251.901.1100	COPIER RENTAL	$5,000.00	$0.00	$963.65	$4,036.35	$0.00	$4,036.35	80.73%
10.5.2210.3322.901.1100	EXPENSE REIMBURSEMENT	$15,550.00	$0.00	$4,298.51	$11,251.49	$0.00	$11,251.49	72.36%
10.5.2320.3322.901.1100	EXPENSE REIMBURSEMENT	$50.00	$0.00	$0.00	$50.00	$0.00	$50.00	100.00%
10.5.2210.3325.901.1020	CONFERENCE REGISTRATION	$0.00	$0.00	$209.00	($209.00)	$0.00	($209.00)	0.00%
10.5.2210.3325.901.1100	CONFERENCE REGISTRATION	$75,000.00	$4,284.46	$39,395.36	$35,604.64	$3,600.00	$32,004.64	42.67%
10.5.2210.3325.901.4993	CONFERENCE REGISTRATION	$0.00	$0.00	$4,405.99	($4,405.99)	$0.00	($4,405.99)	0.00%
10.5.2210.3395.901.1020	CONFERENCE EXPENSE	$0.00	$0.00	$1,944.68	($1,944.68)	$0.00	($1,944.68)	0.00%
10.5.2210.3395.901.1100	CONFERENCE EXPENSE	$46,200.00	$150.17	$4,037.60	$42,162.40	$0.00	$42,162.40	91.26%
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	$113.23	$704.64	($204.64)	$0.00	($204.64)	-40.93%
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	$10.18	$10.18	$389.82	$0.00	$389.82	97.46%
10.5.2630.3399.901.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$31.34	($31.34)	$0.00	($31.34)	0.00%
10.5.2630.3399.901.1100	TRAVEL LOCAL MILEAGE	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
10.5.2130.3400.901.1100	COMMUNICATION-TELEPHONE	$0.00	$0.00	$38.32	($38.32)	$0.00	($38.32)	0.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.5.2570.3400.901.1100	COMMUNICATION-TELEPHONE	$7,000.00	$460.68	$2,010.70	$4,989.30	$0.00	$4,989.30	71.28%
10.5.2630.3400.901.1020	COMMUNICATION-TELEPHONE	$0.00	$0.00	$687.84	($687.84)	$0.00	($687.84)	0.00%
10.5.2630.3400.901.1100	COMMUNICATION-TELEPHONE	$1,600.00	$105.27	$497.81	$1,102.19	$0.00	$1,102.19	68.89%
10.5.2570.3401.901.1100	COMMUNICATION-POSTAGE	$500.00	$0.00	$778.83	($278.83)	$0.00	($278.83)	-55.77%
10.5.2630.3502.901.1020	RECRUITING ADDS	$0.00	$0.00	$114.52	($114.52)	$0.00	($114.52)	0.00%
10.5.2640.3502.901.1020	RECRUITING ADDS	$0.00	$0.00	$720.50	($720.50)	$0.00	($720.50)	0.00%
10.5.2640.3502.901.1100	RECRUITING ADDS	$3,000.00	$735.04	$1,178.77	$1,821.23	$0.00	$1,821.23	60.71%
10.5.2540.3700.901.1100	PROPERTY SERVICES-WATER SERVI(	$2,000.00	$851.62	$1,664.78	$335.22	$0.00	$335.22	16.76%
10.5.2640.3801.901.1100	UNEMPLOYMENT SERVICE	$0.00	$0.00	$210.00	($210.00)	$0.00	($210.00)	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	$149,562.00	($22,562.00)	$0.00	($22,562.00)	-17.77%
10.5.2210.4100.901.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$1,211.78	($1,211.78)	$0.00	($1,211.78)	0.00%
10.5.2210.4100.901.1100	OFFICE SUPPLIES LESS $499	$10,000.00	$0.00	$409.13	$9,590.87	$45.98	$9,544.89	95.45%
10.5.2215.4100.901.1100	OFFICE SUPPLIES LESS $499	$3,200.00	$1,810.12	$2,075.37	$1,124.63	$2,639.00	($1,514.37)	-47.32%
10.5.2320.4100.901.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$61.76	($61.76)	$0.00	($61.76)	0.00%
10.5.2320.4100.901.1100	OFFICE SUPPLIES LESS $499	$1,000.00	$161.82	$161.82	$838.18	$0.00	$838.18	83.82%
10.5.2510.4100.901.1100	OFFICE SUPPLIES LESS $499	$1,000.00	$0.00	$1,546.17	($546.17)	$0.00	($546.17)	-54.62%
10.5.2520.4100.901.1100	OFFICE SUPPLIES LESS $499	$0.00	($24,135.18)	$1,266.57	($1,266.57)	$0.00	($1,266.57)	0.00%
10.5.2540.4100.901.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	($17,826.34)	$17,826.34	$0.00	$17,826.34	0.00%
10.5.2540.4100.901.1100	OFFICE SUPPLIES LESS $499	$20,000.00	$667.09	$19,126.96	$873.04	$0.00	$873.04	4.37%
10.5.2630.4100.901.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$30.65	($30.65)	$0.00	($30.65)	0.00%
10.5.2630.4100.901.1100	OFFICE SUPPLIES LESS $499	$400.00	$0.00	$0.00	$400.00	$0.00	$400.00	100.00%
10.5.1200.4130.901.1100	CLASSROOM MATERIALS 11	$0.00	$57.90	$57.90	($57.90)	$0.00	($57.90)	0.00%
10.5.2210.4300.901.1020	LIBRARY BOOKS	$0.00	$0.00	$44.00	($44.00)	$0.00	($44.00)	0.00%
10.5.2210.4300.901.1100	LIBRARY BOOKS	$3,750.00	$0.00	$165.14	$3,584.86	$328.52	$3,256.34	86.84%
10.5.2540.4600.901.1100	ELECTRICITY	$34,206.26	$2,718.35	$12,271.31	$21,934.95	$0.00	$21,934.95	64.13%
10.5.2215.4700.901.1100	SYSTEMS SOFTWARE	$2,000.00	$375.07	$2,474.95	($474.95)	$0.00	($474.95)	-23.75%
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%
10.5.2210.6400.901.1020	DUES AND FEES	$0.00	$0.00	$230.00	($230.00)	$0.00	($230.00)	0.00%
10.5.2210.6400.901.1100	DUES AND FEES	$10,409.00	$0.00	$835.00	$9,574.00	$0.00	$9,574.00	91.98%
10.5.2320.6400.901.1100	DUES AND FEES	$1,800.00	$49.00	$2,449.00	($649.00)	$0.00	($649.00)	-36.06%
10.5.2630.6400.901.1100	DUES AND FEES	$0.00	$549.00	$549.00	($549.00)	$0.00	($549.00)	0.00%
10.5.2215.7000.901.1100	EQUIPMENT $500 TO $4999	$2,400.00	$0.00	$5,781.10	($3,381.10)	$0.00	($3,381.10)	-140.88%
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	$5,000.00	$941.99	$2,668.99	$2,331.01	$0.00	$2,331.01	46.62%
10.5.1200.2130.902.1100	FICA	$0.00	$0.14	$0.70	($0.70)	$0.07	($0.77)	0.00%
10.5.1200.2130.902.6100	FICA	$0.00	$0.12	$0.64	($0.64)	$0.07	($0.71)	0.00%
10.5.1200.2140.902.1100	MEDICARE	$0.00	$0.04	$0.20	($0.20)	$0.02	($0.22)	0.00%
10.5.1200.2140.902.6100	MEDICARE	$0.00	$0.02	$0.14	($0.14)	$0.01	($0.15)	0.00%
10.5.2130.2140.902.1100	MEDICARE	$0.00	$0.00	$0.56	($0.56)	$0.00	($0.56)	0.00%
10.5.2410.2240.902.1100	LONGTERM CARE	$0.00	$0.00	$3,592.96	($3,592.96)	$0.00	($3,592.96)	0.00%
10.5.2630.3050.902.1020	APPS AND SOFTWARE	$0.00	$0.00	$60.77	($60.77)	$0.00	($60.77)	0.00%
10.5.2630.3050.902.1100	APPS AND SOFTWARE	$38,000.00	$10,797.67	$29,562.16	$8,437.84	$3,648.00	$4,789.84	12.60%
10.5.2215.3099.902.1100	INFINITEC FLOW-FEE	$5,000.00	$0.00	$5,000.00	$0.00	$0.00	$0.00	0.00%
10.5.1400.3100.902.1100	PROFESSIONAL TECHNICAL SERVICE	$600.00	$0.00	$0.00	$600.00	$0.00	$600.00	100.00%
10.5.1400.3100.902.6100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$240.00	$880.00	($880.00)	$0.00	($880.00)	0.00%
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%
10.5.2320.3101.902.1020	ADMINSTRATIVE FEES	$0.00	$0.00	$11,005.27	($11,005.27)	$0.00	($11,005.27)	0.00%

LaGrange Area Dept. of Special Education

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025 ☐ 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
10.5.2320.3101.902.1100	ADMINSTRATIVE FEES	$46,000.00	$0.00	$42,476.29	$3,523.71	$0.00	$3,523.71	7.66%
10.5.2510.3101.902.1020	ADMINSTRATIVE FEES	$0.00	$0.00	$4.60	($4.60)	$0.00	($4.60)	0.00%
10.5.2510.3101.902.1100	ADMINSTRATIVE FEES	$0.00	$3.80	$57.90	($57.90)	$0.00	($57.90)	0.00%
10.5.2630.3104.902.1100	MIS SERVICES	$10,000.00	$0.00	$5,942.13	$4,057.87	$0.00	$4,057.87	40.58%
10.5.2510.3107.902.1100	CONTRACTUAL SERVICES	$800.00	$0.00	$550.00	$250.00	$0.00	$250.00	31.25%
10.5.2640.3107.902.1100	CONTRACTUAL SERVICES	$2,400.00	$550.00	$5,184.00	($2,784.00)	$0.00	($2,784.00)	-116.00%
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	$29,000.00	$0.00	$20,800.00	$8,200.00	$0.00	$8,200.00	28.28%
10.5.2320.3172.902.1100	TREASURER'S FEE	$90,000.00	$0.00	$0.00	$90,000.00	$0.00	$90,000.00	100.00%
10.5.2320.3180.902.1100	LEGAL FEE-CONTRACTUAL	$12,000.00	$512.00	$1,542.00	$10,458.00	$0.00	$10,458.00	87.15%
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%
10.5.1400.3230.902.6111	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$1.95	($1.95)	$0.00	($1.95)	0.00%
10.5.2215.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
10.5.2630.3230.902.1020	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$365.60	($365.60)	$0.00	($365.60)	0.00%
10.5.2630.3230.902.1100	REPAIRS AND MAINTENANCE SERVIC	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
10.5.2215.3251.902.1100	COPIER RENTAL	$19.00	$0.00	$0.00	$19.00	$0.00	$19.00	100.00%
10.5.2570.3251.902.1100	COPIER RENTAL	$13,000.00	$0.00	$3,037.40	$9,962.60	$0.00	$9,962.60	76.64%
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	$80.00	($80.00)	$0.00	($80.00)	0.00%
10.5.1200.3399.902.1100	TRAVEL LOCAL MILEAGE	$0.00	$2.34	$11.70	($11.70)	$15.21	($26.91)	0.00%
10.5.1200.3399.902.6100	TRAVEL LOCAL MILEAGE	$0.00	$2.34	$11.70	($11.70)	$15.21	($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%
10.5.2630.3399.902.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$15.43	($15.43)	$0.00	($15.43)	0.00%
10.5.1400.3400.902.6110	COMMUNICATION-TELEPHONE	$110.00	$7.25	$34.24	$75.76	$0.00	$75.76	68.87%
10.5.2130.3400.902.1100	COMMUNICATION-TELEPHONE	$0.00	$0.00	$38.32	($38.32)	$0.00	($38.32)	0.00%
10.5.2215.3400.902.1100	COMMUNICATION-TELEPHONE	$125.00	$8.23	$38.90	$86.10	$0.00	$86.10	68.88%
10.5.2570.3400.902.1100	COMMUNICATION-TELEPHONE	$24,000.00	$1,579.47	$7,466.59	$16,533.41	$0.00	$16,533.41	68.89%
10.5.2215.3401.902.1100	COMMUNICATION-POSTAGE	$35.00	$0.00	$28.97	$6.03	$0.00	$6.03	17.23%
10.5.2570.3401.902.1100	COMMUNICATION-POSTAGE	$3,000.00	$0.00	$2,482.99	$517.01	$0.00	$517.01	17.23%
10.5.2630.3502.902.1020	RECRUITING ADDS	$0.00	$0.00	$458.05	($458.05)	$0.00	($458.05)	0.00%
10.5.2640.3502.902.1020	RECRUITING ADDS	$0.00	$0.00	$2,881.90	($2,881.90)	$0.00	($2,881.90)	0.00%
10.5.2640.3502.902.1100	RECRUITING ADDS	$4,000.00	$1,884.16	$3,659.01	$340.99	$0.00	$340.99	8.52%
10.5.2640.3801.902.1100	UNEMPLOYMENT SERVICE	$0.00	$0.00	$840.00	($840.00)	$0.00	($840.00)	0.00%
10.5.2320.3822.902.1100	INSURANCE	$70,000.00	$0.00	$70,000.00	$0.00	$0.00	$0.00	0.00%
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	$318.00	$333.99	($108.99)	$0.00	($108.99)	-48.44%
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%
10.5.2320.4100.902.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$246.94	($246.94)	$0.00	($246.94)	0.00%
10.5.2320.4100.902.1100	OFFICE SUPPLIES LESS $499	$2,000.00	$647.18	$647.18	$1,352.82	$0.00	$1,352.82	67.64%
10.5.2510.4100.902.1100	OFFICE SUPPLIES LESS $499	$1,200.00	$520.75	$520.75	$679.25	$0.00	$679.25	56.60%
10.5.2630.4100.902.1020	OFFICE SUPPLIES LESS $499	$0.00	$0.00	$159.22	($159.22)	$0.00	($159.22)	0.00%
10.5.2630.4100.902.1100	OFFICE SUPPLIES LESS $499	$1,600.00	$0.00	$0.00	$1,600.00	$0.00	$1,600.00	100.00%
10.5.2215.4700.902.1100	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%

Monthly Expenditures

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

☐ 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
10.5.2320.6400.902.1100	DUES AND FEES	$2,800.00	$0.00	$2,111.26	$688.74	$0.00	$688.74	24.60%
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	$1,345.75	$2,451.03	($2,151.03)	$0.00	($2,151.03)	-717.01%
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	$6,500.00	$1,384.64	$6,572.34	($72.34)	$0.00	($72.34)	-1.11%
10.5.1400.1170.903.6220	SALARY-STUDENT	$15,675.00	$0.00	$0.00	$15,675.00	$0.00	$15,675.00	100.00%
10.5.1200.2130.903.1100	FICA	$0.00	$2.64	$13.32	($13.32)	$1.37	($14.69)	0.00%
10.5.1200.2130.903.6100	FICA	$0.00	$2.64	$13.32	($13.32)	$1.37	($14.69)	0.00%
10.5.1200.2140.903.1100	MEDICARE	$0.00	$0.62	$3.12	($3.12)	$0.32	($3.44)	0.00%
10.5.1200.2140.903.6100	MEDICARE	$0.00	$0.62	$3.12	($3.12)	$0.32	($3.44)	0.00%
10.5.4950.2140.903.6100	MEDICARE	$0.00	$27.41	$96.49	($96.49)	$9.81	($106.30)	0.00%
10.5.1400.3050.903.6110	APPS AND SOFTWARE	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
10.5.1400.3100.903.1100	PROFESSIONAL TECHNICAL SERVICE	$15,000.00	$240.00	$1,014.95	$13,985.05	$0.00	$13,985.05	93.23%
10.5.4950.3100.903.6100	PROFESSIONAL TECHNICAL SERVICE	$0.00	$1,890.51	$6,655.21	($6,655.21)	$676.28	($7,331.49)	0.00%
10.5.1400.3104.903.1020	MIS SERVICES	$0.00	$0.00	$5,607.00	($5,607.00)	$0.00	($5,607.00)	0.00%
10.5.1400.3141.903.6110	STUDENT STIPENDS	$20,671.05	$0.00	$18,834.05	$1,837.00	$0.00	$1,837.00	8.89%
10.5.1400.3230.903.1100	REPAIRS AND MAINTENANCE SERVIC	$475.00	$0.00	$0.00	$475.00	$0.00	$475.00	100.00%
10.5.1400.3230.903.6110	REPAIRS AND MAINTENANCE SERVIC	$285.00	$0.00	$0.00	$285.00	$0.00	$285.00	100.00%
10.5.1400.3230.903.6111	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$37.05	($37.05)	$0.00	($37.05)	0.00%
10.5.1400.3310.903.1020	PUPIL TRANSPORTATION	$0.00	$0.00	$140.00	($140.00)	$0.00	($140.00)	0.00%
10.5.1400.3310.903.1100	PUPIL TRANSPORTATION	$2,299.00	$0.00	$361.73	$1,937.27	$0.00	$1,937.27	84.27%
10.5.1400.3310.903.6220	PUPIL TRANSPORTATION	$0.00	$0.00	$204.05	($204.05)	$0.00	($204.05)	0.00%
10.5.1400.3395.903.6110	CONFERENCE EXPENSE	$0.00	$0.00	$700.00	($700.00)	$0.00	($700.00)	0.00%
10.5.4950.3395.903.6110	CONFERENCE EXPENSE	$0.00	$0.00	$750.00	($750.00)	$0.00	($750.00)	0.00%
10.5.1200.3399.903.1100	TRAVEL LOCAL MILEAGE	$0.00	$44.62	$223.10	($223.10)	$289.99	($513.09)	0.00%
10.5.1200.3399.903.6100	TRAVEL LOCAL MILEAGE	$0.00	$44.62	$223.10	($223.10)	$289.99	($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%
10.5.1400.3399.903.6110	TRAVEL LOCAL MILEAGE	$0.00	$70.21	$206.42	($206.42)	$0.00	($206.42)	0.00%
10.5.1400.3400.903.6110	COMMUNICATION-TELEPHONE	$2,090.00	$137.54	$650.20	$1,439.80	$0.00	$1,439.80	68.89%
10.5.1400.3500.903.6100	MARKETING	$0.00	$0.00	$75.00	($75.00)	$0.00	($75.00)	0.00%
10.5.1400.3500.903.6110	MARKETING	$7,362.50	$1,240.60	$2,656.88	$4,705.62	$0.00	$4,705.62	63.91%
10.5.1400.3500.903.6111	MARKETING	$0.00	$0.00	$4,008.00	($4,008.00)	$0.00	($4,008.00)	0.00%
10.5.1400.3600.903.6110	PRINTING AND BINDING	$1,757.50	$0.00	$0.00	$1,757.50	$0.00	$1,757.50	100.00%
10.5.1400.3800.903.6110	UNEMPLOYMENT	$950.00	$0.00	$0.00	$950.00	$0.00	$950.00	100.00%
10.5.1400.4100.903.1100	OFFICE SUPPLIES LESS $499	$2,000.00	$0.00	$151.76	$1,848.24	$0.00	$1,848.24	92.41%
10.5.1400.4100.903.6110	OFFICE SUPPLIES LESS $499	$5,000.00	$520.24	$1,580.73	$3,419.27	$0.00	$3,419.27	68.39%
10.5.1400.4100.903.6220	OFFICE SUPPLIES LESS $499	$12,000.00	$64.76	$1,392.49	$10,607.51	$0.00	$10,607.51	88.40%
10.5.1400.4101.903.6110	SUPPLIES-MEETINGS	$380.00	$0.00	$1,038.12	($658.12)	$0.00	($658.12)	-173.19%
10.5.1400.4120.903.6220	CLASSROOM MATERIALS 1	$0.00	$0.00	$6,000.00	($6,000.00)	$0.00	($6,000.00)	0.00%
10.5.1400.6400.903.6110	DUES AND FEES	$950.00	$0.00	$600.00	$350.00	$0.00	$350.00	36.84%
10.5.1400.7000.903.6110	EQUIPMENT $500 TO $4999	$4,000.00	$2,225.26	$4,281.26	($281.26)	$0.00	($281.26)	-7.03%
10.5.2115.1000.904.1100	SALARIES, CERTIFIED STAFF	$0.00	$9,934.38	$39,737.52	($39,737.52)	$79,475.09	($119,212.61)	0.00%
10.5.2115.1100.904.1100	SALARIES, NON CERTIFIED STAFF	$346,877.98	$0.00	$0.00	$346,877.98	$0.00	$346,877.98	100.00%
10.5.2115.2110.904.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$124.18	$496.72	($496.72)	$62.09	($558.81)	0.00%
10.5.2215.2110.904.1100	TEACHER'S RETIREMENT (TRS)	$5,203.17	$0.00	$0.00	$5,203.17	$0.00	$5,203.17	100.00%
10.5.2115.2140.904.1100	MEDICARE	$0.00	$143.10	$572.40	($572.40)	$71.57	($643.97)	0.00%
10.5.2215.2140.904.1100	MEDICARE	$5,029.73	$0.00	$0.00	$5,029.73	$0.00	$5,029.73	100.00%
10.5.2115.2210.904.1100	LIFE INSURANCE	$0.00	$9.16	$36.64	($36.64)	$4.58	($41.22)	0.00%
10.5.2215.2210.904.1100	LIFE INSURANCE	$552.00	$0.00	$0.00	$552.00	$0.00	$552.00	100.00%

Monthly Expenditures

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

☐ 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
10.5.2215.2220.904.1100	MEDICAL INSURANCE	$49,500.92	$0.00	$0.00	$49,500.92	$0.00	$49,500.92	100.00%
10.5.2115.2230.904.1100	DENTAL INSURANCE	$0.00	$133.88	$535.52	($535.52)	$66.94	($602.46)	0.00%
10.5.2215.2230.904.1100	DENTAL INSURANCE	$4,565.50	$0.00	$0.00	$4,565.50	$0.00	$4,565.50	100.00%
10.5.2540.1100.905.1100	SALARIES, NON CERTIFIED STAFF	$98,786.15	$8,325.19	$45,296.81	$53,489.34	$44,327.06	$9,162.28	9.27%
10.5.2540.2120.905.1100	MUNICIPAL RETIREMENT	$2,222.69	$66.59	$406.68	$1,816.01	$26.80	$1,789.21	80.50%
10.5.2540.2130.905.1100	FICA	$6,124.74	$506.79	$2,770.94	$3,353.80	$222.52	$3,131.28	51.13%
10.5.2570.2130.905.1100	FICA	$0.00	$4.75	$23.83	($23.83)	$2.37	($26.20)	0.00%
10.5.2540.2140.905.1100	MEDICARE	$1,432.40	$118.51	$647.96	$784.44	$52.05	$732.39	51.13%
10.5.2570.2140.905.1100	MEDICARE	$0.00	$1.12	$5.62	($5.62)	$0.55	($6.17)	0.00%
10.5.2540.2210.905.1100	LIFE INSURANCE	$414.00	$6.44	$25.76	$388.24	$3.22	$385.02	93.00%
10.5.2540.2220.905.1100	MEDICAL INSURANCE	$44,203.71	$3,602.48	$14,409.92	$29,793.79	$1,938.02	$27,855.77	63.02%
10.5.2540.2230.905.1100	DENTAL INSURANCE	$2,597.29	$228.40	$913.60	$1,683.69	$114.20	$1,569.49	60.43%
10.5.2570.3400.905.1100	COMMUNICATION-TELEPHONE	$0.00	$78.26	$391.30	($391.30)	$508.70	($900.00)	0.00%
10.5.1207.1100.906.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$8,584.83	$31,173.45	($31,173.45)	$45,772.93	($76,946.38)	0.00%
10.5.1200.1104.906.1100	AIDE SALARIES	$0.00	$2,638.98	$10,555.92	($10,555.92)	$15,833.88	($26,389.80)	0.00%
10.5.1207.1104.906.1100	AIDE SALARIES	$363,466.77	$11,924.66	$44,937.14	$318,529.63	$83,385.32	$235,144.31	64.69%
10.5.1200.2120.906.1100	MUNICIPAL RETIREMENT	$0.00	$21.10	$80.74	($80.74)	$9.63	($90.37)	0.00%
10.5.1207.2120.906.1100	MUNICIPAL RETIREMENT	$11,123.14	$164.10	$583.41	$10,539.73	$73.21	$10,466.52	94.10%
10.5.1200.2130.906.1100	FICA	$0.00	$163.62	$654.48	($654.48)	$81.81	($736.29)	0.00%
10.5.1207.2130.906.1100	FICA	$22,534.94	$1,133.02	$4,166.78	$18,368.16	$548.75	$17,819.41	79.07%
10.5.1200.2140.906.1100	MEDICARE	$0.00	$38.27	$153.07	($153.07)	$19.13	($172.20)	0.00%
10.5.1207.2140.906.1100	MEDICARE	$5,270.27	$264.97	$974.44	$4,295.83	$128.34	$4,167.49	79.08%
10.5.1200.2210.906.1100	LIFE INSURANCE	$0.00	$3.22	$12.88	($12.88)	$1.61	($14.49)	0.00%
10.5.1207.2210.906.1100	LIFE INSURANCE	$1,932.00	$22.54	$90.16	$1,841.84	$11.27	$1,830.57	94.75%
10.5.1207.2220.906.1100	MEDICAL INSURANCE	$80,891.03	$8,277.26	$33,109.04	$47,781.99	$4,197.70	$43,584.29	53.88%
10.5.1207.2230.906.1100	DENTAL INSURANCE	$5,053.12	$421.40	$1,685.60	$3,367.52	$260.49	$3,107.03	61.49%
10.5.1200.3399.906.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$2.68	($2.68)	$0.00	($2.68)	0.00%
10.5.1207.3399.906.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$9.38	($9.38)	$0.00	($9.38)	0.00%
10.5.1207.1000.907.1100	SALARIES, CERTIFIED STAFF	$412,507.08	$21,435.77	$85,510.21	$326,996.87	$166,107.29	$160,889.58	39.00%
10.5.1207.2110.907.1100	TEACHER'S RETIREMENT (TRS)	$6,187.61	$265.56	$1,060.16	$5,127.45	$129.73	$4,997.72	80.77%
10.5.1207.2120.907.1100	MUNICIPAL RETIREMENT	$0.00	$1.54	$5.40	($5.40)	$0.42	($5.82)	0.00%
10.5.1207.2130.907.1100	FICA	$0.00	$11.28	$38.35	($38.35)	$3.43	($41.78)	0.00%
10.5.1207.2140.907.1100	MEDICARE	$5,981.35	$298.96	$1,191.88	$4,789.47	$145.22	$4,644.25	77.65%
10.5.1207.2210.907.1100	LIFE INSURANCE	$828.00	$28.92	$115.68	$712.32	$14.46	$697.86	84.28%
10.5.1207.2220.907.1100	MEDICAL INSURANCE	$55,769.20	$3,033.00	$12,132.00	$43,637.20	$1,536.19	$42,101.01	75.49%
10.5.1207.2230.907.1100	DENTAL INSURANCE	$4,033.65	$187.44	$749.76	$3,283.89	$93.72	$3,190.17	79.09%
10.5.2510.1000.908.1100	SALARIES, CERTIFIED STAFF	$125,100.00	$0.00	$0.00	$125,100.00	$0.00	$125,100.00	100.00%
10.5.2510.2110.908.1100	TEACHER'S RETIREMENT (TRS)	$14,686.74	$0.00	$0.00	$14,686.74	$0.00	$14,686.74	100.00%
10.5.2570.2130.908.1100	FICA	$0.00	$4.30	$24.19	($24.19)	$2.17	($26.36)	0.00%
10.5.2510.2140.908.1100	MEDICARE	$1,813.95	$0.00	$0.00	$1,813.95	$0.00	$1,813.95	100.00%
10.5.2570.2140.908.1100	MEDICARE	$0.00	$3.30	$18.43	($18.43)	$1.66	($20.09)	0.00%
10.5.2510.2210.908.1100	LIFE INSURANCE	$2,000.00	$0.00	$3,302.70	($1,302.70)	$0.00	($1,302.70)	-65.14%
10.5.2510.2220.908.1100	MEDICAL INSURANCE	$30,644.02	$0.00	$0.00	$30,644.02	$0.00	$30,644.02	100.00%
10.5.2510.2230.908.1100	DENTAL INSURANCE	$1,814.22	$0.00	$0.00	$1,814.22	$0.00	$1,814.22	100.00%
10.5.2570.3399.908.1100	TRAVEL LOCAL MILEAGE	$0.00	$89.96	$495.34	($495.34)	$584.66	($1,080.00)	0.00%
10.5.2570.3400.908.1100	COMMUNICATION-TELEPHONE	$0.00	$149.96	$825.25	($825.25)	$974.75	($1,800.00)	0.00%
10.5.2640.1100.909.1100	SALARIES, NON CERTIFIED STAFF	$114,675.00	$9,556.26	$52,559.43	$62,115.57	$62,115.57	$0.00	0.00%
10.5.2640.2120.909.1100	MUNICIPAL RETIREMENT	$10,766.80	$530.36	$2,953.27	$7,813.53	$261.67	$7,551.86	70.14%
10.5.2640.2130.909.1100	FICA	$7,109.85	$583.40	$3,237.68	$3,872.17	$299.29	$3,572.88	50.25%
10.5.2640.2140.909.1100	MEDICARE	$1,662.79	$136.44	$757.20	$905.59	$70.00	$835.59	50.25%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.5.2640.2210.909.1100	LIFE INSURANCE	$138.00	$9.64	$38.56	$99.44	$4.82	$94.62	68.57%
10.5.2640.2220.909.1100	MEDICAL INSURANCE	$19,453.25	$1,801.24	$7,204.96	$12,248.29	$969.01	$11,279.28	57.98%
10.5.2640.2230.909.1100	DENTAL INSURANCE	$1,176.26	$114.20	$456.80	$719.46	$57.10	$662.36	56.31%
10.5.2640.3399.909.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$653.12	($653.12)	$585.00	($1,238.12)	0.00%
10.5.2640.3400.909.1100	COMMUNICATION-TELEPHONE	$0.00	$75.00	$412.50	($412.50)	$487.50	($900.00)	0.00%
10.5.2210.2140.910.1100	MEDICARE	$0.00	$1.28	$7.07	($7.07)	$0.64	($7.71)	0.00%
10.5.2210.3399.910.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$495.00	($495.00)	$585.00	($1,080.00)	0.00%
10.5.1207.1100.911.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$2,141.46	$8,914.84	($8,914.84)	$17,131.64	($26,046.48)	0.00%
10.5.2610.1100.911.1100	SALARIES, NON CERTIFIED STAFF	$456,748.83	$43,769.09	$216,236.23	$240,512.60	$245,440.36	($4,927.76)	-1.08%
10.5.1207.2120.911.1100	MUNICIPAL RETIREMENT	$0.00	$17.14	$68.10	($68.10)	$7.82	($75.92)	0.00%
10.5.2610.2120.911.1100	MUNICIPAL RETIREMENT	$10,276.85	$350.17	$1,905.74	$8,371.11	$137.04	$8,234.07	80.12%
10.5.1207.2130.911.1100	FICA	$0.00	$132.07	$549.88	($549.88)	$66.03	($615.91)	0.00%
10.5.2610.2130.911.1100	FICA	$28,318.43	$2,589.14	$12,907.94	$15,410.49	$1,101.24	$14,309.25	50.53%
10.5.1207.2140.911.1100	MEDICARE	$0.00	$30.88	$128.58	($128.58)	$15.44	($144.02)	0.00%
10.5.2610.2140.911.1100	MEDICARE	$6,622.86	$605.52	$3,018.79	$3,604.07	$257.55	$3,346.52	50.53%
10.5.1207.2210.911.1100	LIFE INSURANCE	$0.00	$3.22	$12.88	($12.88)	$1.61	($14.49)	0.00%
10.5.2610.2210.911.1100	LIFE INSURANCE	$1,242.00	$37.02	$148.08	$1,093.92	$16.90	$1,077.02	86.72%
10.5.2610.2220.911.1100	MEDICAL INSURANCE	$135,377.17	$13,829.94	$55,319.76	$80,057.41	$7,439.78	$72,617.63	53.64%
10.5.1207.2230.911.1100	DENTAL INSURANCE	$0.00	$46.52	$186.08	($186.08)	$23.26	($209.34)	0.00%
10.5.2610.2230.911.1100	DENTAL INSURANCE	$7,706.40	$921.78	$3,658.02	$4,048.38	$460.89	$3,587.49	46.55%
10.5.1207.3399.911.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$2.55	($2.55)	$0.00	($2.55)	0.00%
10.5.2610.3399.911.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$34.01	($34.01)	$0.00	($34.01)	0.00%
10.5.2610.3399.911.1100	TRAVEL LOCAL MILEAGE	$0.00	$80.46	$398.99	($398.99)	$0.00	($398.99)	0.00%
10.5.1400.1100.912.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$4,557.40	$15,121.90	($15,121.90)	$29,623.09	($44,744.99)	0.00%
10.5.1400.1100.912.6100	SALARIES, NON CERTIFIED STAFF	$252,713.06	$9,100.48	$50,052.64	$202,660.42	$59,152.95	$143,507.47	56.79%
10.5.1400.2120.912.1100	MUNICIPAL RETIREMENT	$0.00	$36.46	$145.68	($145.68)	$16.63	($162.31)	0.00%
10.5.1400.2120.912.6100	MUNICIPAL RETIREMENT	$5,525.12	$72.80	$447.24	$5,077.88	$33.21	$5,044.67	91.30%
10.5.1400.2130.912.1100	FICA	$0.00	$269.78	$924.78	($924.78)	$133.98	($1,058.76)	0.00%
10.5.1400.2130.912.6100	FICA	$15,224.76	$534.04	$2,982.52	$12,242.24	$264.00	$11,978.24	78.68%
10.5.1400.2140.912.1100	MEDICARE	$0.00	$63.10	$216.30	($216.30)	$31.33	($247.63)	0.00%
10.5.1400.2140.912.6100	MEDICARE	$3,664.34	$124.90	$697.54	$2,966.80	$61.74	$2,905.06	79.28%
10.5.1400.2210.912.1100	LIFE INSURANCE	$0.00	$3.22	$6.44	($6.44)	$1.61	($8.05)	0.00%
10.5.1400.2210.912.6100	LIFE INSURANCE	$690.00	$6.44	$25.76	$664.24	$3.22	$661.02	95.80%
10.5.1400.2220.912.1100	MEDICAL INSURANCE	$0.00	$720.88	$720.88	($720.88)	$380.13	($1,101.01)	0.00%
10.5.1400.2220.912.6100	MEDICAL INSURANCE	$48,458.83	$2,211.28	$8,845.12	$39,613.71	$3,697.23	$35,916.48	74.12%
10.5.1400.2230.912.1100	DENTAL INSURANCE	$0.00	$46.52	$46.52	($46.52)	$23.26	($69.78)	0.00%
10.5.1400.2230.912.6100	DENTAL INSURANCE	$3,099.65	$146.10	$584.40	$2,515.25	$73.05	$2,442.20	78.79%
10.5.1400.3399.912.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$123.03	($123.03)	$0.00	($123.03)	0.00%
10.5.1400.3399.912.1100	TRAVEL LOCAL MILEAGE	$0.00	$60.42	$113.95	($113.95)	$0.00	($113.95)	0.00%
10.5.1400.3399.912.6100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$49.30	($49.30)	$0.00	($49.30)	0.00%
10.5.2320.1100.913.1100	SALARIES, NON CERTIFIED STAFF	$53,087.44	$3,221.32	$17,717.26	$35,370.18	$20,938.64	$14,431.54	27.18%
10.5.2320.2120.913.1100	MUNICIPAL RETIREMENT	$1,194.47	$25.78	$158.36	$1,036.11	$11.76	$1,024.35	85.76%
10.5.2320.2130.913.1100	FICA	$3,291.42	$195.38	$1,082.30	$2,209.12	$97.33	$2,111.79	64.16%
10.5.2320.2140.913.1100	MEDICARE	$769.77	$45.69	$253.08	$516.69	$22.76	$493.93	64.17%
10.5.2320.2210.913.1100	LIFE INSURANCE	$138.00	$3.22	$12.88	$125.12	$1.61	$123.51	89.50%
10.5.2320.2220.913.1100	MEDICAL INSURANCE	$30,644.02	$1,326.58	$3,882.34	$26,761.68	$969.01	$25,792.67	84.17%
10.5.2320.2230.913.1100	DENTAL INSURANCE	$1,521.83	$86.18	$260.66	$1,261.17	$57.10	$1,204.07	79.12%
10.5.2320.1000.914.1100	SALARIES, CERTIFIED STAFF	$201,015.37	$16,751.28	$92,132.04	$108,883.33	$108,883.33	$0.00	0.00%
10.5.2320.2110.914.1100	TEACHER'S RETIREMENT (TRS)	$23,599.20	$2,052.50	$11,288.75	$12,310.45	$1,026.25	$11,284.20	47.82%
10.5.2320.2140.914.1100	MEDICARE	$2,914.72	$242.46	$1,334.19	$1,580.53	$121.19	$1,459.34	50.07%

Monthly Expenditures

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

☐ 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
10.5.2320.2210.914.1100	LIFE INSURANCE	$2,000.00	$31.68	$126.72	$1,873.28	$15.84	$1,857.44	92.87%
10.5.2320.2220.914.1100	MEDICAL INSURANCE	$19,453.25	$1,801.24	$7,204.96	$12,248.29	$969.01	$11,279.28	57.98%
10.5.2320.2230.914.1100	DENTAL INSURANCE	$1,176.26	$114.20	$456.80	$719.46	$57.10	$662.36	56.31%
10.5.1207.1100.915.1100	SALARIES, NON CERTIFIED STAFF	$669,339.01	$18,888.88	$74,539.05	$594,799.96	$134,800.58	$459,999.38	68.72%
10.5.1207.1104.915.1100	AIDE SALARIES	$0.00	$39,332.27	$155,211.28	($155,211.28)	$290,803.15	($446,014.43)	0.00%
10.5.1207.2120.915.1100	MUNICIPAL RETIREMENT	$15,060.13	$465.65	$1,752.96	$13,307.17	$199.79	$13,107.38	87.03%
10.5.1207.2130.915.1100	FICA	$41,499.02	$3,365.97	$13,233.51	$28,265.51	$1,567.85	$26,697.66	64.33%
10.5.1207.2140.915.1100	MEDICARE	$9,705.42	$787.19	$3,094.90	$6,610.52	$366.66	$6,243.86	64.33%
10.5.1207.2210.915.1100	LIFE INSURANCE	$1,656.00	$35.42	$141.68	$1,514.32	$17.71	$1,496.61	90.38%
10.5.1207.2220.915.1100	MEDICAL INSURANCE	$152,574.24	$11,829.42	$49,626.18	$102,948.06	$7,303.52	$95,644.54	62.69%
10.5.1207.2230.915.1100	DENTAL INSURANCE	$9,730.59	$765.30	$3,220.38	$6,510.21	$382.65	$6,127.56	62.97%
10.5.1207.3399.915.1100	TRAVEL LOCAL MILEAGE	$0.00	$35.37	$201.29	($201.29)	$0.00	($201.29)	0.00%
10.5.2131.1100.916.1100	SALARIES, NON CERTIFIED STAFF	$3,287,473.74	$288,425.14	$1,152,210.62	$2,135,263.12	$2,094,351.11	$40,912.01	1.24%
10.5.2131.2120.916.1100	MUNICIPAL RETIREMENT	$79,079.27	$2,307.50	$8,820.28	$70,258.99	$1,053.73	$69,205.26	87.51%
10.5.2131.2130.916.1100	FICA	$203,823.37	$16,851.58	$67,316.38	$136,506.99	$8,436.45	$128,070.54	62.83%
10.5.2131.2140.916.1100	MEDICARE	$47,668.37	$3,941.11	$15,743.42	$31,924.95	$1,973.05	$29,951.90	62.83%
10.5.2131.2210.916.1100	LIFE INSURANCE	$6,348.00	$395.24	$1,580.96	$4,767.04	$197.62	$4,569.42	71.98%
10.5.2131.2220.916.1100	MEDICAL INSURANCE	$568,312.79	$53,114.24	$212,656.96	$355,655.83	$30,359.90	$325,295.93	57.24%
10.5.2131.2230.916.1100	DENTAL INSURANCE	$32,264.92	$2,841.58	$11,366.32	$20,898.60	$1,350.33	$19,548.27	60.59%
10.5.2131.3399.916.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$12.00	($12.00)	$0.00	($12.00)	0.00%
10.5.2131.3399.916.1100	TRAVEL LOCAL MILEAGE	$0.00	$131.98	$843.32	($843.32)	$0.00	($843.32)	0.00%
10.5.1200.1100.917.1000	SALARIES, NON CERTIFIED STAFF	$0.00	$145.61	$539.62	($539.62)	$51.39	($591.01)	0.00%
10.5.1200.1100.917.1100	SALARIES, NON CERTIFIED STAFF	$2,751,499.07	$246,346.14	$985,729.96	$1,765,769.11	$1,635,198.84	$130,570.27	4.75%
10.5.1200.1104.917.1100	AIDE SALARIES	$0.00	$4,639.98	$17,929.92	($17,929.92)	$31,048.08	($48,978.00)	0.00%
10.5.1200.2110.917.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$58.84	$244.87	($244.87)	$29.42	($274.29)	0.00%
10.5.1200.2120.917.1000	MUNICIPAL RETIREMENT	$0.00	$1.17	$4.11	($4.11)	$0.38	($4.49)	0.00%
10.5.1200.2120.917.1100	MUNICIPAL RETIREMENT	$61,908.73	$1,909.87	$7,293.05	$54,615.68	$874.48	$53,741.20	86.81%
10.5.1200.2130.917.1000	FICA	$0.00	$8.98	$33.27	($33.27)	$3.17	($36.44)	0.00%
10.5.1200.2130.917.1100	FICA	$170,592.94	$14,468.12	$57,859.25	$112,733.69	$7,159.89	$105,573.80	61.89%
10.5.1200.2140.917.1000	MEDICARE	$0.00	$2.10	$7.78	($7.78)	$0.74	($8.52)	0.00%
10.5.1200.2140.917.1100	MEDICARE	$39,896.74	$3,453.75	$13,797.82	$26,098.92	$1,706.95	$24,391.97	61.14%
10.5.1200.2210.917.1100	LIFE INSURANCE	$17,250.00	$383.16	$1,486.01	$15,763.99	$194.80	$15,569.19	90.26%
10.5.1200.2220.917.1100	MEDICAL INSURANCE	$339,895.81	$39,009.47	$165,452.89	$174,442.92	$29,555.35	$144,887.57	42.63%
10.5.1200.2230.917.1100	DENTAL INSURANCE	$25,530.80	$2,866.86	$12,158.77	$13,372.03	$1,456.69	$11,915.34	46.67%
10.5.1200.3399.917.1100	TRAVEL LOCAL MILEAGE	$0.00	$172.71	$657.19	($657.19)	$0.00	($657.19)	0.00%
10.5.2132.1000.918.1100	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$329.30	($329.30)	$0.00	($329.30)	0.00%
10.5.2132.1100.918.1100	SALARIES, NON CERTIFIED STAFF	$1,381,484.17	$121,037.92	$485,486.05	$895,998.12	$884,710.21	$11,287.91	0.82%
10.5.2132.2120.918.1100	MUNICIPAL RETIREMENT	$132,622.48	$940.42	$3,659.84	$128,962.64	$430.57	$128,532.07	96.92%
10.5.2132.2130.918.1100	FICA	$85,652.02	$6,993.54	$28,073.79	$57,578.23	$3,569.26	$54,008.97	63.06%
10.5.2132.2140.918.1100	MEDICARE	$20,031.52	$1,635.58	$6,565.64	$13,465.88	$834.74	$12,631.14	63.06%
10.5.2132.2210.918.1100	LIFE INSURANCE	$2,760.00	$144.60	$578.40	$2,181.60	$72.30	$2,109.30	76.42%
10.5.2132.2220.918.1100	MEDICAL INSURANCE	$289,055.35	$24,335.52	$97,342.08	$191,713.27	$20,500.37	$171,212.90	59.23%
10.5.2132.2230.918.1100	DENTAL INSURANCE	$17,744.88	$1,272.10	$5,088.40	$12,656.48	$679.98	$11,976.50	67.49%
10.5.2132.3399.918.1100	TRAVEL LOCAL MILEAGE	$0.00	$567.04	$992.15	($992.15)	$0.00	($992.15)	0.00%
10.5.2132.1100.919.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$5,061.04	$27,835.72	($27,835.72)	$32,896.74	($60,732.46)	0.00%
10.5.2410.1100.919.1100	SALARIES, NON CERTIFIED STAFF	$413,169.92	$13,314.16	$73,227.88	$339,942.04	$86,542.08	$253,399.96	61.33%
10.5.2132.2120.919.1100	MUNICIPAL RETIREMENT	$0.00	$40.48	$248.71	($248.71)	$18.47	($267.18)	0.00%
10.5.2410.2120.919.1100	MUNICIPAL RETIREMENT	$9,296.32	$106.52	$654.42	$8,641.90	$48.60	$8,593.30	92.44%
10.5.2132.2130.919.1100	FICA	$0.00	$307.64	$1,709.60	($1,709.60)	$153.35	($1,862.95)	0.00%
10.5.2410.2130.919.1100	FICA	$25,616.54	$809.96	$4,493.39	$21,123.15	$405.01	$20,718.14	80.88%

Monthly Expenditures

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

☐ 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
10.5.2132.2140.919.1100	MEDICARE	$0.00	$71.94	$399.80	($399.80)	$35.86	($435.66)	0.00%
10.5.2410.2140.919.1100	MEDICARE	$5,990.96	$189.44	$1,050.90	$4,940.06	$94.72	$4,845.34	80.88%
10.5.2132.2210.919.1100	LIFE INSURANCE	$0.00	$4.82	$19.28	($19.28)	$2.41	($21.69)	0.00%
10.5.2410.2210.919.1100	LIFE INSURANCE	$552.00	$14.46	$57.84	$494.16	$7.23	$486.93	88.21%
10.5.2132.2220.919.1100	MEDICAL INSURANCE	$0.00	$900.62	$3,602.48	($3,602.48)	$484.50	($4,086.98)	0.00%
10.5.2410.2220.919.1100	MEDICAL INSURANCE	$111,385.31	$3,738.04	$14,952.16	$96,433.15	$2,010.89	$94,422.26	84.77%
10.5.2132.2230.919.1100	DENTAL INSURANCE	$0.00	$57.10	$228.40	($228.40)	$28.55	($256.95)	0.00%
10.5.2410.2230.919.1100	DENTAL INSURANCE	$5,640.95	$233.24	$932.96	$4,707.99	$116.62	$4,591.37	81.39%
10.5.2132.3399.919.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$495.00	($495.00)	$585.00	($1,080.00)	0.00%
10.5.2410.3399.919.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$495.00	($495.00)	$585.00	($1,080.00)	0.00%
10.5.2410.3400.919.1100	COMMUNICATION-TELEPHONE	$0.00	$75.00	$412.50	($412.50)	$487.50	($900.00)	0.00%
10.5.2140.1000.920.1100	SALARIES, CERTIFIED STAFF	$0.00	$10,425.00	$57,337.50	($57,337.50)	$67,762.50	($125,100.00)	0.00%
10.5.2410.1000.920.1100	SALARIES, CERTIFIED STAFF	$983,388.62	$65,115.30	$358,134.15	$625,254.47	$423,249.45	$202,005.02	20.54%
10.5.2410.1000.920.4993	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$126.39	($126.39)	$0.00	($126.39)	0.00%
10.5.2140.2110.920.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$1,277.34	$7,025.37	($7,025.37)	$638.67	($7,664.04)	0.00%
10.5.2410.2110.920.1100	TEACHER'S RETIREMENT (TRS)	$13,265.27	$2,119.46	$11,659.10	$1,606.17	$1,059.73	$546.44	4.12%
10.5.2410.2110.920.4993	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$1.58	($1.58)	$0.00	($1.58)	0.00%
10.5.1200.2140.920.1100	MEDICARE	$0.00	$1.26	$7.02	($7.02)	$0.63	($7.65)	0.00%
10.5.1207.2140.920.1100	MEDICARE	$0.00	$1.26	$6.99	($6.99)	$0.62	($7.61)	0.00%
10.5.2110.2140.920.1100	MEDICARE	$0.00	$3.46	$19.04	($19.04)	$1.71	($20.75)	0.00%
10.5.2130.2140.920.1100	MEDICARE	$0.00	$0.00	$1.96	($1.96)	$0.00	($1.96)	0.00%
10.5.2140.2140.920.1100	MEDICARE	$0.00	$145.94	$810.50	($810.50)	$72.87	($883.37)	0.00%
10.5.2410.2140.920.1100	MEDICARE	$14,259.13	$923.34	$5,115.25	$9,143.88	$460.20	$8,683.68	60.90%
10.5.2410.2140.920.4993	MEDICARE	$0.00	$0.00	$1.84	($1.84)	$0.00	($1.84)	0.00%
10.5.2510.2140.920.1100	MEDICARE	$0.00	$1.24	$6.91	($6.91)	$0.62	($7.53)	0.00%
10.5.2570.2140.920.1100	MEDICARE	$0.00	$2.10	$11.64	($11.64)	$1.04	($12.68)	0.00%
10.5.2140.2210.920.1100	LIFE INSURANCE	$0.00	$31.68	$126.72	($126.72)	$15.84	($142.56)	0.00%
10.5.2410.2210.920.1100	LIFE INSURANCE	$3,104.00	$80.14	$320.56	$2,783.44	$40.07	$2,743.37	88.38%
10.5.2140.2220.920.1100	MEDICAL INSURANCE	$0.00	$2,837.42	$11,349.68	($11,349.68)	$1,526.38	($12,876.06)	0.00%
10.5.2410.2220.920.1100	MEDICAL INSURANCE	$232,909.64	$15,890.94	$63,563.76	$169,345.88	$8,548.48	$160,797.40	69.04%
10.5.2140.2230.920.1100	DENTAL INSURANCE	$0.00	$176.14	$704.56	($704.56)	$88.07	($792.63)	0.00%
10.5.2410.2230.920.1100	DENTAL INSURANCE	$11,155.19	$938.86	$3,755.44	$7,399.75	$498.51	$6,901.24	61.87%
10.5.1200.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$495.00	($495.00)	$585.00	($1,080.00)	0.00%
10.5.1207.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$495.00	($495.00)	$585.00	($1,080.00)	0.00%
10.5.2110.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$495.00	($495.00)	$585.00	($1,080.00)	0.00%
10.5.2130.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$135.26	($135.26)	$0.00	($135.26)	0.00%
10.5.2410.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$418.48	$1,266.25	($1,266.25)	$1,169.66	($2,435.91)	0.00%
10.5.2510.3399.920.1100	TRAVEL LOCAL MILEAGE	$0.00	$90.00	$495.00	($495.00)	$585.00	($1,080.00)	0.00%
10.5.2110.3400.920.1100	COMMUNICATION-TELEPHONE	$0.00	$149.96	$825.25	($825.25)	$974.75	($1,800.00)	0.00%
10.5.2410.3400.920.1100	COMMUNICATION-TELEPHONE	$0.00	$74.96	$412.75	($412.75)	$487.25	($900.00)	0.00%
10.5.2570.3400.920.1100	COMMUNICATION-TELEPHONE	$0.00	$150.00	$825.00	($825.00)	$975.00	($1,800.00)	0.00%
10.5.1400.1100.921.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$6,729.86	$37,014.23	($37,014.23)	$43,744.14	($80,758.37)	0.00%
10.5.1400.1100.921.6100	SALARIES, NON CERTIFIED STAFF	$0.00	$970.20	$5,336.10	($5,336.10)	$6,306.31	($11,642.41)	0.00%
10.5.1400.1100.921.6220	SALARIES, NON CERTIFIED STAFF	$0.00	$855.56	$4,705.58	($4,705.58)	$5,561.15	($10,266.73)	0.00%
10.5.1400.2120.921.1100	MUNICIPAL RETIREMENT	$0.00	$53.84	$330.81	($330.81)	$24.57	($355.38)	0.00%
10.5.1400.2120.921.6100	MUNICIPAL RETIREMENT	$0.00	$7.76	$47.67	($47.67)	$3.54	($51.21)	0.00%
10.5.1400.2120.921.6220	MUNICIPAL RETIREMENT	$0.00	$6.84	$42.03	($42.03)	$3.12	($45.15)	0.00%
10.5.1400.2130.921.1100	FICA	$0.00	$397.54	$2,216.04	($2,216.04)	$206.39	($2,422.43)	0.00%
10.5.1400.2130.921.6100	FICA	$0.00	$57.32	$319.52	($319.52)	$29.75	($349.27)	0.00%
10.5.1400.2130.921.6220	FICA	$0.00	$50.54	$281.72	($281.72)	$26.24	($307.96)	0.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2140.921.1100	MEDICARE	$0.00	$92.98	$518.29	($518.29)	$48.27	($566.56)	0.00%
10.5.1400.2140.921.6100	MEDICARE	$0.00	$13.40	$74.69	($74.69)	$6.96	($81.65)	0.00%
10.5.1400.2140.921.6220	MEDICARE	$0.00	$11.82	$65.89	($65.89)	$6.14	($72.03)	0.00%
10.5.1400.2210.921.1100	LIFE INSURANCE	$0.00	$7.58	$30.32	($30.32)	$3.79	($34.11)	0.00%
10.5.1400.2210.921.6100	LIFE INSURANCE	$0.00	$1.10	$4.40	($4.40)	$0.55	($4.95)	0.00%
10.5.1400.2210.921.6220	LIFE INSURANCE	$0.00	$0.96	$3.84	($3.84)	$0.48	($4.32)	0.00%
10.5.1400.2220.921.1100	MEDICAL INSURANCE	$0.00	$2,231.92	$8,927.68	($8,927.68)	$1,200.65	($10,128.33)	0.00%
10.5.1400.2220.921.6100	MEDICAL INSURANCE	$0.00	$321.76	$1,287.04	($1,287.04)	$173.09	($1,460.13)	0.00%
10.5.1400.2220.921.6220	MEDICAL INSURANCE	$0.00	$283.74	$1,134.96	($1,134.96)	$152.64	($1,287.60)	0.00%
10.5.1400.2230.921.1100	DENTAL INSURANCE	$0.00	$138.56	$554.24	($554.24)	$69.28	($623.52)	0.00%
10.5.1400.2230.921.6100	DENTAL INSURANCE	$0.00	$19.98	$79.92	($79.92)	$9.99	($89.91)	0.00%
10.5.1400.2230.921.6220	DENTAL INSURANCE	$0.00	$17.60	$70.40	($70.40)	$8.80	($79.20)	0.00%
10.5.2140.1000.922.1100	SALARIES, CERTIFIED STAFF	$1,876,589.96	$160,161.21	$633,862.29	$1,242,727.67	$1,155,798.83	$86,928.84	4.63%
10.5.2140.2110.922.1100	TEACHER'S RETIREMENT (TRS)	$28,148.85	$1,900.57	$7,487.77	$20,661.08	$926.23	$19,734.85	70.11%
10.5.2140.2130.922.1100	FICA	$0.00	$207.70	$830.80	($830.80)	$103.85	($934.65)	0.00%
10.5.2140.2140.922.1100	MEDICARE	$27,210.55	$2,191.97	$8,675.07	$18,535.48	$1,089.06	$17,446.42	64.12%
10.5.2140.2210.922.1100	LIFE INSURANCE	$3,588.00	$205.34	$821.36	$2,766.64	$102.67	$2,663.97	74.25%
10.5.2140.2220.922.1100	MEDICAL INSURANCE	$293,186.09	$25,637.52	$102,468.76	$190,717.33	$17,698.82	$173,018.51	59.01%
10.5.2140.2230.922.1100	DENTAL INSURANCE	$17,912.85	$1,516.42	$5,995.90	$11,916.95	$758.21	$11,158.74	62.29%
10.5.2140.3399.922.1100	TRAVEL LOCAL MILEAGE	$0.00	$124.35	$466.17	($466.17)	$0.00	($466.17)	0.00%
10.5.2140.1000.923.1100	SALARIES, CERTIFIED STAFF	$52,125.00	$0.00	$0.00	$52,125.00	$0.00	$52,125.00	100.00%
10.5.2140.2140.923.1100	MEDICARE	$755.81	$0.00	$0.00	$755.81	$0.00	$755.81	100.00%
10.5.2140.2210.923.1100	LIFE INSURANCE	$414.00	$0.00	$0.00	$414.00	$0.00	$414.00	100.00%
10.5.2140.2220.923.1100	MEDICAL INSURANCE	$7,787.95	$0.00	$0.00	$7,787.95	$0.00	$7,787.95	100.00%
10.5.2140.2230.923.1100	DENTAL INSURANCE	$502.36	$0.00	$0.00	$502.36	$0.00	$502.36	100.00%
10.5.2130.1100.924.1100	SALARIES, NON CERTIFIED STAFF	$656,826.06	$54,233.91	$217,657.57	$439,168.49	$324,916.28	$114,252.21	17.39%
10.5.2130.2110.924.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$153.46	$536.08	($536.08)	$55.50	($591.58)	0.00%
10.5.2130.2120.924.1100	MUNICIPAL RETIREMENT	$14,778.59	$324.76	$1,353.44	$13,425.15	$134.77	$13,290.38	89.93%
10.5.2130.2130.924.1100	FICA	$40,723.22	$2,679.50	$10,215.65	$30,507.57	$1,254.85	$29,252.72	71.83%
10.5.2130.2140.924.1100	MEDICARE	$9,523.98	$732.69	$2,941.22	$6,582.76	$321.87	$6,260.89	65.74%
10.5.2130.2210.924.1100	LIFE INSURANCE	$3,618.00	$32.18	$128.72	$3,489.28	$16.09	$3,473.19	96.00%
10.5.2130.2220.924.1100	MEDICAL INSURANCE	$162,592.91	$12,718.52	$50,874.08	$111,718.83	$9,873.99	$101,844.84	62.64%
10.5.2130.2230.924.1100	DENTAL INSURANCE	$10,318.42	$826.26	$3,305.04	$7,013.38	$413.13	$6,600.25	63.97%
10.5.2130.3399.924.1100	TRAVEL LOCAL MILEAGE	$0.00	$408.09	$1,071.79	($1,071.79)	$0.00	($1,071.79)	0.00%
10.5.1207.1000.926.1100	SALARIES, CERTIFIED STAFF	$0.00	$8,297.60	$33,190.40	($33,190.40)	$66,380.69	($99,571.09)	0.00%
10.5.2110.1000.926.1100	SALARIES, CERTIFIED STAFF	$1,462,465.65	$97,066.69	$386,774.57	$1,075,691.08	$733,543.49	$342,147.59	23.40%
10.5.2410.1000.926.1100	SALARIES, CERTIFIED STAFF	$0.00	$522.86	$2,091.44	($2,091.44)	$4,182.88	($6,274.32)	0.00%
10.5.2110.1005.926.1100	STIPENDS-CERTIFIED	$0.00	$0.00	$0.00	$0.00	$259.22	($259.22)	0.00%
10.5.2570.1005.926.1100	STIPENDS-CERTIFIED	$0.00	$319.54	$1,541.74	($1,541.74)	$2,157.04	($3,698.78)	0.00%
10.5.2110.1100.926.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$30,766.42	$123,065.68	($123,065.68)	$222,797.78	($345,863.46)	0.00%
10.5.2110.1100.926.4993	SALARIES, NON CERTIFIED STAFF	$0.00	$0.00	$1,200.00	($1,200.00)	$0.00	($1,200.00)	0.00%
10.5.1207.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$103.72	$414.88	($414.88)	$51.86	($466.74)	0.00%
10.5.2110.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$21,880.69	$1,584.09	$6,307.84	$15,572.85	$779.39	$14,793.46	67.61%
10.5.2410.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$6.54	$26.16	($26.16)	$3.27	($29.43)	0.00%
10.5.2570.2110.926.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$1.14	$4.56	($4.56)	$0.57	($5.13)	0.00%
10.5.2110.2130.926.1100	FICA	$0.00	$68.20	$272.80	($272.80)	$34.10	($306.90)	0.00%
10.5.2110.2130.926.4993	FICA	$0.00	$0.00	$74.40	($74.40)	$0.00	($74.40)	0.00%
10.5.1207.2140.926.1100	MEDICARE	$0.00	$120.34	$481.36	($481.36)	$60.17	($541.53)	0.00%
10.5.2110.2140.926.1100	MEDICARE	$21,151.33	$1,739.67	$6,938.83	$14,212.50	$862.55	$13,349.95	63.12%
10.5.2110.2140.926.4993	MEDICARE	$0.00	$0.00	$17.40	($17.40)	$0.00	($17.40)	0.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.5.2410.2140.926.1100	MEDICARE	$0.00	$7.54	$30.16	($30.16)	$3.77	($33.93)	0.00%
10.5.2570.2140.926.1100	MEDICARE	$0.00	$4.26	$20.90	($20.90)	$2.15	($23.05)	0.00%
10.5.1207.2210.926.1100	LIFE INSURANCE	$0.00	$9.64	$38.56	($38.56)	$4.82	($43.38)	0.00%
10.5.2110.2210.926.1100	LIFE INSURANCE	$2,898.00	$199.54	$769.24	$2,128.76	$99.77	$2,028.99	70.01%
10.5.2410.2210.926.1100	LIFE INSURANCE	$0.00	$0.48	$1.92	($1.92)	$0.24	($2.16)	0.00%
10.5.2110.2220.926.1100	MEDICAL INSURANCE	$284,731.45	$25,621.54	$101,916.64	$182,814.81	$23,755.99	$159,058.82	55.86%
10.5.2110.2230.926.1100	DENTAL INSURANCE	$17,856.86	$1,512.60	$6,050.40	$11,806.46	$756.30	$11,050.16	61.88%
10.5.2410.2230.926.1100	DENTAL INSURANCE	$0.00	$7.04	$28.16	($28.16)	$3.52	($31.68)	0.00%
10.5.2110.3399.926.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$161.28	($161.28)	$0.00	($161.28)	0.00%
10.5.2110.3399.926.1100	TRAVEL LOCAL MILEAGE	$0.00	$1,292.50	$5,496.55	($5,496.55)	$0.00	($5,496.55)	0.00%
10.5.2150.1000.927.1100	SALARIES, CERTIFIED STAFF	$3,553,401.28	$312,888.16	$1,262,151.36	$2,291,249.92	$2,401,269.59	($110,019.67)	-3.10%
10.5.2150.2110.927.1100	TEACHER'S RETIREMENT (TRS)	$53,301.02	$3,871.54	$15,618.62	$37,682.40	$1,936.29	$35,746.11	67.06%
10.5.2150.2140.927.1100	MEDICARE	$51,524.32	$4,321.76	$17,432.82	$34,091.50	$2,154.81	$31,936.69	61.98%
10.5.2150.2210.927.1100	LIFE INSURANCE	$8,762.00	$457.10	$1,825.58	$6,936.42	$228.55	$6,707.87	76.56%
10.5.2150.2220.927.1100	MEDICAL INSURANCE	$609,504.06	$46,682.04	$187,482.25	$422,021.81	$26,305.07	$395,716.74	64.92%
10.5.2150.2230.927.1100	DENTAL INSURANCE	$39,103.55	$3,297.38	$13,359.64	$25,743.91	$1,622.16	$24,121.75	61.69%
10.5.2150.3107.927.1020	CONTRACTUAL SERVICES	$0.00	$0.00	$2,744.00	($2,744.00)	$0.00	($2,744.00)	0.00%
10.5.2150.3107.927.1100	CONTRACTUAL SERVICES	$0.00	$0.00	$7,677.32	($7,677.32)	$0.00	($7,677.32)	0.00%
10.5.2150.3399.927.1100	TRAVEL LOCAL MILEAGE	$0.00	$446.19	$1,300.39	($1,300.39)	$0.00	($1,300.39)	0.00%
10.5.2510.3399.927.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$57.29	($57.29)	$0.00	($57.29)	0.00%
10.5.1000.1000.928.1100	SALARIES, CERTIFIED STAFF	$0.00	$12,542.36	$50,169.44	($50,169.44)	$100,338.92	($150,508.36)	0.00%
10.5.1200.1000.928.1100	SALARIES, CERTIFIED STAFF	$2,788,834.19	$264,449.73	$1,046,227.35	$1,742,606.84	$1,961,987.87	($219,381.03)	-7.87%
10.5.1200.1000.928.4993	SALARIES, CERTIFIED STAFF	$0.00	$0.00	$520.00	($520.00)	$0.00	($520.00)	0.00%
10.5.1400.1000.928.6220	SALARIES, CERTIFIED STAFF	$0.00	$5,479.20	$21,916.80	($21,916.80)	$32,875.25	($54,792.05)	0.00%
10.5.2570.1005.928.1100	STIPENDS-CERTIFIED	$0.00	$37.64	$207.02	($207.02)	$244.68	($451.70)	0.00%
10.5.1000.2110.928.1100	TEACHER'S RETIREMENT (TRS)	$0.00	$156.78	$627.12	($627.12)	$78.39	($705.51)	0.00%
10.5.1200.2110.928.1100	TEACHER'S RETIREMENT (TRS)	$41,832.51	$3,162.45	$12,473.42	$29,359.09	$1,597.90	$27,761.19	66.36%
10.5.1200.2110.928.4993	TEACHER'S RETIREMENT (TRS)	$0.00	$0.00	$6.50	($6.50)	$0.00	($6.50)	0.00%
10.5.1400.2110.928.6220	TEACHER'S RETIREMENT (TRS)	$0.00	$68.50	$274.00	($274.00)	$34.25	($308.25)	0.00%
10.5.1200.2120.928.1100	MUNICIPAL RETIREMENT	$0.00	$75.52	$220.61	($220.61)	$19.21	($239.82)	0.00%
10.5.1200.2130.928.1100	FICA	$0.00	$784.92	$2,359.54	($2,359.54)	$235.05	($2,594.59)	0.00%
10.5.1000.2140.928.1100	MEDICARE	$0.00	$176.02	$696.63	($696.63)	$87.80	($784.43)	0.00%
10.5.1200.2140.928.1100	MEDICARE	$40,438.10	$3,594.18	$14,246.26	$26,191.84	$1,788.06	$24,403.78	60.35%
10.5.1200.2140.928.4993	MEDICARE	$0.00	$0.00	$7.54	($7.54)	$0.00	($7.54)	0.00%
10.5.1400.2140.928.6220	MEDICARE	$0.00	$70.56	$282.24	($282.24)	$35.28	($317.52)	0.00%
10.5.2570.2140.928.1100	MEDICARE	$0.00	$0.52	$2.89	($2.89)	$0.26	($3.15)	0.00%
10.5.1000.2210.928.1100	LIFE INSURANCE	$0.00	$19.28	$77.12	($77.12)	$9.64	($86.76)	0.00%
10.5.1200.2210.928.1100	LIFE INSURANCE	$5,658.00	$420.16	$1,633.64	$4,024.36	$208.47	$3,815.89	67.44%
10.5.1400.2210.928.6220	LIFE INSURANCE	$0.00	$9.64	$38.56	($38.56)	$4.82	($43.38)	0.00%
10.5.1000.2220.928.1100	MEDICAL INSURANCE	$0.00	$720.88	$4,685.72	($4,685.72)	$380.13	($5,065.85)	0.00%
10.5.1200.2220.928.1100	MEDICAL INSURANCE	$528,680.21	$48,951.46	$190,903.96	$337,776.25	$38,025.40	$299,750.85	56.70%
10.5.1400.2220.928.6220	MEDICAL INSURANCE	$0.00	$2,312.12	$9,248.48	($9,248.48)	$1,156.06	($10,404.54)	0.00%
10.5.1000.2230.928.1100	DENTAL INSURANCE	$0.00	$46.52	$302.38	($302.38)	$23.26	($325.64)	0.00%
10.5.1200.2230.928.1100	DENTAL INSURANCE	$34,177.14	$3,111.16	$12,054.19	$22,122.95	$1,578.84	$20,544.11	60.11%
10.5.1400.2230.928.6220	DENTAL INSURANCE	$0.00	$140.92	$563.68	($563.68)	$70.46	($634.14)	0.00%
10.5.1200.3399.928.1100	TRAVEL LOCAL MILEAGE	$0.00	$397.90	$1,565.89	($1,565.89)	$0.00	($1,565.89)	0.00%
10.5.2630.1100.929.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$7,491.84	$41,302.95	($41,302.95)	$48,697.05	($90,000.00)	0.00%
10.5.2570.2120.929.1100	MUNICIPAL RETIREMENT	$0.00	$0.72	$4.44	($4.44)	$0.33	($4.77)	0.00%
10.5.2630.2120.929.1100	MUNICIPAL RETIREMENT	$0.00	$59.94	$370.40	($370.40)	$27.34	($397.74)	0.00%
10.5.2570.2130.929.1100	FICA	$0.00	$5.38	$31.78	($31.78)	$2.65	($34.43)	0.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ 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
10.5.2630.2130.929.1100	FICA	$0.00	$447.70	$2,647.69	($2,647.69)	$220.67	($2,868.36)	0.00%
10.5.2570.2140.929.1100	MEDICARE	$0.00	$1.26	$7.44	($7.44)	$0.62	($8.06)	0.00%
10.5.2630.2140.929.1100	MEDICARE	$0.00	$104.70	$619.21	($619.21)	$51.61	($670.82)	0.00%
10.5.2630.2210.929.1100	LIFE INSURANCE	$0.00	$9.64	$38.56	($38.56)	$4.82	($43.38)	0.00%
10.5.2630.2220.929.1100	MEDICAL INSURANCE	$0.00	$2,837.42	$11,349.68	($11,349.68)	$1,526.38	($12,876.06)	0.00%
10.5.2630.2230.929.1100	DENTAL INSURANCE	$0.00	$176.14	$634.12	($634.12)	$88.07	($722.19)	0.00%
10.5.2570.3399.929.1100	TRAVEL LOCAL MILEAGE	$0.00	$89.96	$495.34	($495.34)	$584.66	($1,080.00)	0.00%
10.5.1400.1100.930.6220	SALARIES, NON CERTIFIED STAFF	$88,586.44	$9,350.56	$49,532.47	$39,053.97	$47,984.34	($8,930.37)	-10.08%
10.5.1400.2120.930.6220	MUNICIPAL RETIREMENT	$1,993.19	$59.06	$362.87	$1,630.32	$26.95	$1,603.37	80.44%
10.5.1400.2130.930.6220	FICA	$5,492.36	$554.56	$2,898.47	$2,593.89	$218.36	$2,375.53	43.25%
10.5.1400.2140.930.6220	MEDICARE	$1,284.50	$129.70	$694.69	$589.81	$51.07	$538.74	41.94%
10.5.1400.2210.930.6220	LIFE INSURANCE	$138.00	$3.22	$12.88	$125.12	$1.61	$123.51	89.50%
10.5.1400.2220.930.6220	MEDICAL INSURANCE	$7,754.68	$720.88	$2,883.52	$4,871.16	$307.69	$4,563.47	58.85%
10.5.1400.2230.930.6220	DENTAL INSURANCE	$502.36	$46.52	$186.08	$316.28	$23.26	$293.02	58.33%
10.5.1400.3399.930.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$58.16	($58.16)	$0.00	($58.16)	0.00%
10.5.1400.3399.930.6220	TRAVEL LOCAL MILEAGE	$0.00	$295.26	$479.39	($479.39)	$0.00	($479.39)	0.00%
10.5.1400.1100.931.6100	SALARIES, NON CERTIFIED STAFF	$68,018.28	$0.00	$14,170.50	$53,847.78	$0.00	$53,847.78	79.17%
10.5.1400.1100.931.6110	SALARIES, NON CERTIFIED STAFF	$0.00	$10,193.04	$41,286.02	($41,286.02)	$66,254.77	($107,540.79)	0.00%
10.5.1400.2120.931.6100	MUNICIPAL RETIREMENT	$1,530.41	$0.00	$146.53	$1,383.88	$0.00	$1,383.88	90.43%
10.5.1400.2120.931.6110	MUNICIPAL RETIREMENT	$0.00	$81.54	$348.18	($348.18)	$37.20	($385.38)	0.00%
10.5.1400.2130.931.6100	FICA	$4,217.13	$0.00	$873.81	$3,343.32	$0.00	$3,343.32	79.28%
10.5.1400.2130.931.6110	FICA	$0.00	$591.60	$2,398.25	($2,398.25)	$295.80	($2,694.05)	0.00%
10.5.1400.2140.931.6100	MEDICARE	$986.27	$0.00	$204.35	$781.92	$0.00	$781.92	79.28%
10.5.1400.2140.931.6110	MEDICARE	$0.00	$138.36	$560.89	($560.89)	$69.18	($630.07)	0.00%
10.5.1400.2210.931.6100	LIFE INSURANCE	$138.00	$0.00	$3.22	$134.78	$0.00	$134.78	97.67%
10.5.1400.2210.931.6110	LIFE INSURANCE	$0.00	$6.44	$22.54	($22.54)	$3.22	($25.76)	0.00%
10.5.1400.2220.931.6100	MEDICAL INSURANCE	$19,453.25	$0.00	$1,801.24	$17,652.01	$0.00	$17,652.01	90.74%
10.5.1400.2220.931.6110	MEDICAL INSURANCE	$0.00	$2,312.12	$9,248.48	($9,248.48)	$1,156.06	($10,404.54)	0.00%
10.5.1400.2230.931.6100	DENTAL INSURANCE	$1,075.46	$0.00	$114.20	$961.26	$0.00	$961.26	89.38%
10.5.1400.2230.931.6110	DENTAL INSURANCE	$0.00	$140.92	$563.68	($563.68)	$70.46	($634.14)	0.00%
10.5.1400.3399.931.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$160.04	($160.04)	$0.00	($160.04)	0.00%
10.5.1400.3399.931.6110	TRAVEL LOCAL MILEAGE	$0.00	$72.36	$235.84	($235.84)	$0.00	($235.84)	0.00%
10.5.2550.1100.932.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$3,909.38	$21,501.59	($21,501.59)	$25,410.91	($46,912.50)	0.00%
10.5.2570.1100.932.1100	SALARIES, NON CERTIFIED STAFF	$0.00	$74.96	$412.75	($412.75)	$487.25	($900.00)	0.00%
10.5.2550.2120.932.1100	MUNICIPAL RETIREMENT	$0.00	$31.28	$192.16	($192.16)	$14.27	($206.43)	0.00%
10.5.2570.2120.932.1100	MUNICIPAL RETIREMENT	$0.00	$0.60	$3.67	($3.67)	$0.27	($3.94)	0.00%
10.5.2550.2130.932.1100	FICA	$0.00	$237.66	$1,314.21	($1,314.21)	$118.70	($1,432.91)	0.00%
10.5.2570.2130.932.1100	FICA	$0.00	$4.56	$25.23	($25.23)	$2.28	($27.51)	0.00%
10.5.2550.2140.932.1100	MEDICARE	$0.00	$55.58	$307.36	($307.36)	$27.76	($335.12)	0.00%
10.5.2570.2140.932.1100	MEDICARE	$0.00	$1.06	$5.87	($5.87)	$0.53	($6.40)	0.00%
10.5.2550.2210.932.1100	LIFE INSURANCE	$0.00	$3.22	$12.88	($12.88)	$1.61	($14.49)	0.00%
10.5.2550.2220.932.1100	MEDICAL INSURANCE	$0.00	$760.76	$3,043.04	($3,043.04)	$969.01	($4,012.05)	0.00%
10.5.2550.2230.932.1100	DENTAL INSURANCE	$0.00	$114.20	$456.80	($456.80)	$57.10	($513.90)	0.00%
10.5.2550.3399.932.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$54.54	($54.54)	$0.00	($54.54)	0.00%
10.5.2550.3399.932.1100	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$54.28	($54.28)	$0.00	($54.28)	0.00%
10.5.1400.1100.933.6220	SALARIES, NON CERTIFIED STAFF	$31,275.00	$0.00	$0.00	$31,275.00	$0.00	$31,275.00	100.00%
10.5.1400.2120.933.6220	MUNICIPAL RETIREMENT	$703.69	$0.00	$0.00	$703.69	$0.00	$703.69	100.00%
10.5.1400.2130.933.6220	FICA	$1,939.05	$0.00	$0.00	$1,939.05	$0.00	$1,939.05	100.00%
10.5.1400.2140.933.6220	MEDICARE	$453.49	$0.00	$0.00	$453.49	$0.00	$453.49	100.00%
10.5.1400.2210.933.6220	LIFE INSURANCE	$138.00	$0.00	$0.00	$138.00	$0.00	$138.00	100.00%

Monthly Expenditures

From Date: 12/1/2024 To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.1400.2220.933.6220	MEDICAL INSURANCE	$7,754.68	$0.00	$0.00	$7,754.68	$0.00	$7,754.68	100.00%
10.5.1400.2230.933.6220	DENTAL INSURANCE	$502.36	$0.00	$0.00	$502.36	$0.00	$502.36	100.00%
10.5.1400.1100.934.6100	SALARIES, NON CERTIFIED STAFF	$0.00	$3,127.50	$17,201.25	($17,201.25)	$20,328.75	($37,530.00)	0.00%
10.5.1400.1100.934.6220	SALARIES, NON CERTIFIED STAFF	$82,420.90	$3,740.90	$20,575.04	$61,845.86	$26,638.92	$35,206.94	42.72%
10.5.1400.2120.934.6100	MUNICIPAL RETIREMENT	$0.00	$25.02	$153.74	($153.74)	$11.42	($165.16)	0.00%
10.5.1400.2120.934.6220	MUNICIPAL RETIREMENT	$1,854.47	$29.94	$183.86	$1,670.61	$13.65	$1,656.96	89.35%
10.5.1400.2130.934.6100	FICA	$0.00	$188.28	$1,043.97	($1,043.97)	$94.01	($1,137.98)	0.00%
10.5.1400.2130.934.6220	FICA	$5,110.10	$193.82	$1,123.19	$3,986.91	$92.14	$3,894.77	76.22%
10.5.1400.2140.934.6100	MEDICARE	$0.00	$44.04	$244.17	($244.17)	$21.99	($266.16)	0.00%
10.5.1400.2140.934.6220	MEDICARE	$1,195.10	$45.34	$262.72	$932.38	$21.55	$910.83	76.21%
10.5.1400.2210.934.6100	LIFE INSURANCE	$0.00	$3.22	$12.88	($12.88)	$1.61	($14.49)	0.00%
10.5.1400.2210.934.6220	LIFE INSURANCE	$414.00	$3.22	$12.88	$401.12	$1.61	$399.51	96.50%
10.5.1400.2220.934.6100	MEDICAL INSURANCE	$0.00	$2,837.42	$11,349.68	($11,349.68)	$1,526.38	($12,876.06)	0.00%
10.5.1400.2220.934.6220	MEDICAL INSURANCE	$24,750.46	$2,312.12	$9,248.48	$15,501.98	$1,463.75	$14,038.23	56.72%
10.5.1400.2230.934.6100	DENTAL INSURANCE	$0.00	$176.14	$704.56	($704.56)	$88.07	($792.63)	0.00%
10.5.1400.2230.934.6220	DENTAL INSURANCE	$3,043.66	$140.92	$563.68	$2,479.98	$70.46	$2,409.52	79.17%
10.5.1400.3399.934.1020	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$73.32	($73.32)	$0.00	($73.32)	0.00%
10.5.1400.3399.934.6220	TRAVEL LOCAL MILEAGE	$0.00	$0.00	$171.73	($171.73)	$0.00	($171.73)	0.00%
10.5.1400.1100.935.6220	SALARIES, NON CERTIFIED STAFF	$0.00	$409.00	$7,805.10	($7,805.10)	$0.00	($7,805.10)	0.00%
10.5.1400.2120.935.6220	MUNICIPAL RETIREMENT	$0.00	$0.00	$22.02	($22.02)	$0.00	($22.02)	0.00%
10.5.1400.2130.935.6220	FICA	$0.00	$25.36	$483.91	($483.91)	$0.00	($483.91)	0.00%
10.5.1400.2140.935.6220	MEDICARE	$0.00	$5.92	$113.16	($113.16)	$0.00	($113.16)	0.00%
	FUND: EDUCATION - 10	$32,896,200.84	$3,286,135.66	$12,988,809.79	$19,907,391.05	$14,331,238.52	$5,576,152.53	16.95%
20.5.2540.3196.901.1020	CONTRACTUAL RELATED SERVICES	$0.00	$0.00	$10,595.50	($10,595.50)	$0.00	($10,595.50)	0.00%
20.5.2540.3230.901.1100	REPAIRS AND MAINTENANCE SERVIC	$0.00	$0.00	$956.56	($956.56)	$0.00	($956.56)	0.00%
	FUND: OPERATIONS & MAINTENANCE - 20	$0.00	$0.00	$11,552.06	($11,552.06)	$0.00	($11,552.06)	0.00%
	Grand Total:	$32,896,200.84	$3,286,135.66	$13,000,361.85	$19,895,838.99	$14,331,238.52	$5,564,600.47	16.92%

End of Report

Lyons Township High School District 204

To: Board of Education

From: Kathryn Moran, Purchasing and Accounting Manager

Date: January 14, 2025

Subject: Disposal of Surplus Equipment

RECOMMENDED MOTION:

… that the Board of Education approve the disposal of the following surplus property:

The disposal list below includes a 2014 Chevy Express van that was involved in an accident and was totaled by the insurance company of the driver of the other vehicle. No one was injured in the accident. The science division replaced chemical cabinets this past summer and removed the old cabinets. The auto shop scrapped two old, unusable brake lathes. The remaining athletic equipment to be disposed consists of outdated exercise equipment which will be scrapped except for a few items which will be sold to the highest bidder.

DESCRIPTION	CAMPUS	ROOM	QTY	LTHS TAG
2014 Chevy Express Van	NC		1	1GNZGZBA5E1117210
Chemical Cabinets	NC	228	1	1933
Chemical Cabinets	NC	228	1	1934
Chemical Cabinets	NC	228	1	1935
Brake Lathe	NC	175	1	8384
Brake Lathe	NC	175	1	2957
Brake Lathe Stand	NC	175	1	2955
Bench Press	NC	WGHT	1	8257
Overhead Press	NC	WGHT	1	8260
Abdonimal Machine	NC	WGHT	1	8389
Abdonimal Machine	NC	WGHT	1	8390
Leg Curl	NC	WGHT	1	8396
Low Row	NC	WGHT	1	8399
Lateral Pulldown	NC	WGHT	1	8400
Leg Curl	NC	WGHT	1	9507
Exercise Bike	NC	WGHT	1	4586
Exercise Bike	NC	WGHT	1	4587
Lateral Pulldown	SC	WGHT	1	8871
ISO Low Row	SC	WGHT	1	8872
Shoulder Press	SC	WGHT	1	9624
Shoulder Press	SC	WGHT	1	9625
Shoulder Press	SC	WGHT	1	9626
Shoulder Press	SC	WGHT	1	9627
Shoulder Press	SC	WGHT	1	9628
Bench Dip	SC	WGHT	1	9629
Lateral Pulldown	SC	WGHT	1	9630
Lateral Raise	SC	WGHT	1	9631
Lateral Raise	SC	WGHT	1	9632
Exercise Bike	SC	WGHT	1	8850

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: **Fine Arts - Music**
2. Sponsor's name(s) submitting request: **Mark Dahl**
3. Destination(s) of trip: **ILMEA All-State Convention Peoria, IL**
4. Number of students participating: **6**
5. Dates of requested travel: **1/30/25-2/1/25**
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	$ 5,250.00		
Additional School Board funding request	$ 0.00		
Total cost to LTHS		$ 5,250.00	
Club Fundraising/Participant funding		$ 0.00	
TOTAL COST OF OVERNIGHT TRAVEL			$ 5,250.00

APPROVALS

Yes ☑ No ☐ Division Chair or Activities Director — Date 1/06/2025

Yes ☑ No ☐ Associate Principal — Date 1/7/25

Yes ☑ No ☐ Principal — Date 1/13/25

Yes ☑ No ☐ Director of Business Services — Date 1/14/25

Yes ☑ No ☐ Superintendent — Date 1/14/25

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	$ 300.00	$ 3,600.00	$ 900.00	$ 450.00		$ 5,250.00
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	$ 30.00	$ 450.00	$ 65.00	$ 75.00		$ 620.00
Chaperone						$ 0.00
Per student total cost, per travel agent (Level III only)						

Overnight Travel Request Funding Summary			
Board account number(s)			
Student Activity account number(s)			
Funding from LTHS adopted budget	$ 5,250.00		
Additional School Board funding request			
Total cost to LTHS		$ 5,250.00	
Student Activity Account funding			
Participant funding			
Club Fundraising/Participant funding		$ 0.00	
TOTAL COST OF OVERNIGHT TRAVEL			$ 5,250.00

List the adult chaperones:

Meiste	Hartley	
Matthews	Dahl	
Musick		

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

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:

Please see attached.

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

Please see attached.

3. Has LT sent students on this trip before? Is it an annual trip? Please provide any history or background regarding this particular trip:

Please see attached.

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

Please see attached.

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

6. Describe the itinerary. If it is easier to attach an itinerary, please do so. Please also attach any forms, publicity materials, or other resources explaining the trip:

Please see attached.

7. Has a travel agent or tour company been used? Yes ☐ No ☑
If Yes, attach all contact information and proof of insurance coverage provided by the company.

8. Please submit a comprehensive list of all students who will participate.

TRIP RATIONALE

1. Please explain in detail the purpose of the trip:

The purpose of this trip two-fold: 1. The trip allows the students selected for the IL all-state band, orchestra, choir and jazz band the opportunity to participate in the festival, rehearsals and concert. 2. This trip allows the music faculty to chaperone the trip, fulfill professional obligations to ILMEA and attend workshops, clinics and concerts focused on professional development.

2. Would you describe this trip as a competition or educational opportunity? Explain:

It is highly competitive for the students to be selected for the all-state experience. Additionally, instrumental students will re-audition in Peoria for placement in one of the various all-state groups. However, after placement the experience is completely an educational opportunity.

3. Has LT sent students on this trip before? Is it an annual trip? Please explain any history or background regarding this particular trip:

Yes. For many years LT has been represented at the all-state level for ILMEA.

4. How were the students selected for this trip and how will their experience benefit them academically and /or personally?

The state is divided into 9 different districts. Lyons Township High School is located in District #1 which includes the City of Chicago and most of the South West suburbs. There are typically over 80 high schools who participate in auditions in District 1.

The process begins in October when students audition for the District level ensembles. There are typically 2200-2500 students who audition for district ensembles in District 1.

All-State:

The students with the highest scores in each district across Illinois are submitted to a meeting of all district presidents of ILMEA. At this meeting district representatives choose students to represent their districts at the state level to form the all-state ensembles. The number of entries allowed per district is based on the number of schools who participated in auditions.

It is a significant honor to be selected for any of the all-state ensembles.

5. What grade(s) are the student participants currently in?

9-12.

6. Describe the itinerary. If it is easier to attach an itinerary, please do so. Please also attach any forms, publicity materials or other resources explaining the trip:

The students and staff will leave late on Wednesday evening. Thursday morning students audition for placement in ensembles. Rehearsals begin Thursday afternoon and run all day through Saturday morning. The final jazz concert is Friday evening and the final band, orchestra and choir concert is Saturday afternoon.

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: **Congressional Debate**
2. Sponsor's name(s) submitting request: **Tom Swiontek**
3. Destination(s) of trip: **Harvard National Speech & Debate Tournament (Cambridge, MA)**
4. Number of students participating: **12**
5. Dates of requested travel: **February 14 - 18, 2025**
6. Is this an IHSA or ILMEA event? Yes ☐ No ☑
7. Will students miss more than one school day? Yes ☐ No ☑ If Yes, how many days? _____

Overnight Travel Request Funding Summary			
Funding from LTHS adopted budget	$ 7,860.00		
Additional School Board funding request	$ 0.00		
Total cost to LTHS		$ 7,860.00	
Club Fundraising/Participant funding		$ 6,850.00	
TOTAL COST OF OVERNIGHT TRAVEL			$ 14,710.00

APPROVALS

Yes ☒ No ☐ Division Chair or Activities Director — Date: 6 JANUARY 2025

Yes ☒ No ☐ Associate Principal — Date: 1/7/25

Yes ☒ No ☐ Principal — Date: 1/13/25

Yes ☒ No ☐ Director of Business Services — Date: 1/14/25

Yes ☒ No ☐ Superintendent — Date: 1/14/25

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	$ 1,260.00	$ 6,600.00				**$ 7,860.00**
Cost to School Group and/or Participants/Family						
Level Requested	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Level II			$ 4,900.00	$ 1,750.00	$ 200.00	**$ 6,850.00**
Level III						**$ 0.00**

Total Cost of Level II trip	**$ 14,710.00**

Individual Cost per Traveler						
Traveler	**Registration**	**Lodging**	**Transportation**	**Meals ($25/day)**	**Other costs**	**Total**
Student	$ 105.00	$ 412.50	$ 350.00	$ 125.00	$ 0.00	**$ 992.50**
Chaperone	$ 0.00	$ 825.00	$ 350.00	$ 125.00	$ 0.00	**$ 1,300.00**
Per student total cost, per travel agent (Level III only)						

Overnight Travel Request Funding Summary			
Board account number(s)	10E000 1517 3318 00 540100		
Student Activity account number(s)	98L000 9120		
Funding from LTHS adopted budget	**$ 7,860.00**		
Additional School Board funding request	**$ 0.00**		
Total cost to LTHS		**$ 7,860.00**	
Student Activity Account funding	**$ 2,000.00**		
Participant funding	**$ 4,850.00**		
Club Fundraising/Participant funding		**$ 6,850.00**	
TOTAL COST OF OVERNIGHT TRAVEL			**$ 14,710.00**

List the adult chaperones:

Tom Swiontek

Maria Ricker

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

Club account money will be used to help defray the costs for students and families.

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

If yes, please explain: We hosted a tournament in December, with registration and concession profits contributing to the club account. In January, we will sponsor a restaurant fundraiser at the La Grange Chipotle.

TRIP RATIONALE

1. Please explain in detail the purpose of the trip: The Harvard Tournament is a national invitational event for speech and debate. It is extremely prestigious and it allows students at LT to participate at the the highest level. This benefits our LT students with their performance in Congressional Debate at LT and has been heavily influential on their college admissions and scholarship opportunities.

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

This is a competition AND a tremendous learning opportunity. Additionally, students can win bids to the National Championship at the University of Kentucky. Last year, three of our debaters earned the necessary bids to qualify for Nationals.

3. Has LT sent students on this trip before? Is it an annual trip? Please provide any history or background regarding this particular trip: Last season was our first official team participation in this national competition. The team did exceptionally well, with three debaters advancing to semifinals, and one qualifying for finals. LT was named the "Best New School" at last year's tournament.

4. How were students selected for this trip and how will their experience benefit the school?
Students who have been actively involved in the LT Congressional Debate team must have attended a majority of club meetings, demonstrated success in competitions, contributed to the team research and overall success.

5. What grade are the student participants currently in? Grades 10 - 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:
Itinerary will be finalized later, but roughly as follows:

We will travel to Massachussetts on Friday and get situated. Saturday, Sunday, and Monday will be a a very busy schedule with competitions. Awards will be Monday, and we will return on Monday night or Tuesday morning, depending on airfare pricing.

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.

Harvard list of students

1. Elle St Arnaud
2. Chloe Lanspeary
3. Lillian Grigsby
4. Devlin Berends
5. Blake McCracken
6. Ayaan Baqai
7. Justin Cabana
8. Joaquin Fabara

Tentative list (expressed interest, but need confirmation that parent/guardian support exists)

9. Owen Grech
10. David Cundiff
11. Cate White
12. Katerina Fournier

HARVARD
Debate Council
High School Tournament

2025 Harvard National Speech and Debate Tournament

Invitation Letter

Dear Coaches,

We are delighted to invite you to attend the annual Harvard National Speech and Debate Tournament, which will be held in person on Presidents' Day Weekend, Saturday, Sunday, & Monday, February 15-17, 2025. The tentative tournament schedule is available at this link: Tentative Tournament Schedule.

We will again feature in-person competitions in 2025 for most events. We will not offer any hybrid divisions, but we will offer online divisions in: Middle School Congress, Beginner Public Forum, and Open Public Forum. We will continue to use Tabroom.com as the official registration and tournament management site for all events and divisions.

We have several announcements concerning this year's tournament.

First, contact. We will continue to use an official tournament email address. *Please direct all inquiries to* hst@harvarddebate.org.

Second, We will be providing breakfast to participants in Speech, Congress, PF, and LD. Coaches and judges will still be provided with breakfast and lunch at the lounges in CRLS and King/Putnam Schools. These hospitality costs are included in the entry fees.

Third, round robins. We are pleased to announce the return of the Policy Debate round robin, to be held prior to the tournament. We will also host an inaugural online World Schools Debate round robin. As has been the case for many years, the LD, PF, and Congress round robins will be hosted by the Debating Union, Harvard's parliamentary debate team.

Fourth, new events. We are happy to announce that we are adding a Junior Varsity division in Congressional Debate and a pilot Impromptu division in Speech (capped at 70 entries).

Lastly, registration. Once again we will not offer in-person registration on Friday before the tournament. All registration and final confirmation must be completed online. Participants will be required to confirm final entry details in lieu of traditional registration between 12pm ET and 9pm ET on Friday February 14, 2025. All fees must be received in Cambridge by noon ET on Thursday February 13, 2025.

We look forward to seeing you in Cambridge once again!

Sincerely yours,

Tripp Rebrovick, PhD

Coach of Debate, Harvard College

Director, The Harvard Debate Council

Official Tournament Email: hst@harvarddebate.org

Table of Contents

Event Specific Rules, Locations, Procedures, and Eligibility

Due to scheduling conflicts, no student may enter more than one of the following five tournaments.

The "Crimson Bearcat" Policy Debate Tournament

NEW FOR 2025: Location: Suffolk University, Downtown Boston

The policy tournament will be administered by Joe Schatz and the Binghamton Debate team and hosted at Suffolk University by Frank Irizarry and the Suffolk Debate team. The tournament will be in person. There will be three divisions, varsity, junior varsity, and novice, of two-person, switch-sides, cross-examination debate, on the national topic. We plan to run the divisions concurrently, though we may stagger the start of divisions to improve administrative efficiency. We encourage coaches to enter students in the division that best approximates their skill and experience level, and we leave that judgment up to you. Time limits will be 8-3-5, with eight minutes preparation time per team. In order to maximize opportunities to participate, we must require that all teams have two members: no "mavericks." Ordinarily, students must attend the same school to compete on a team. However, we will accept entries from clubs or other debate organizations provided that the schools represented do not otherwise have a debate team.

Vital Stats:

Prelims-- Varsity: 7, Junior Varsity: 7, Novice: 6

Elims--Double Octafinals in all divisions if possible.

Entry Limit: 50 teams in novice; 50 teams in JV; 110 teams in Varsity.

Policy Debate Round Robin

We are pleased to announce the return of the policy debate round robin. The competition will be held on Thursday, February 14 and Friday, February 15, 2025.

Seven teams will be invited. Teams will be selected through an application process. The application will open on December 1 and will close on January 1. To apply, teams should register for the policy debate round robin division at the main tournament and will be placed on a waitlist. The selected teams will be announced shortly after January 1.

The Public Forum Debate Tournament

Location: Cambridge Rindge and Latin School 459 Broadway Ct, Cambridge, MA 02138

Four divisions will be in-person: Varsity PF, Junior Varsity PF, and Novice PF, & Middle School PF

Two divisions will be online: Beginner International PF & Open International PF.

In-Person Divisions

All divisions will use the National Speech & Debate Association time format and rules. We encourage coaches to enter students in the division that best approximates their skill and experience level, and we leave that judgment up to you. The novice division is intended for high school students in their first year of competition. The middle school division is intended for students in the sixth through eighth grade.

In the Junior Varsity division, there will be an international schools breakout division in the elimination rounds. To be eligible to participate in the breakout, students must attend a school located outside of the United States and indicate so when entering the tournament.

We will start with the following **entry limits**, but will adjust them as necessary and as we can secure the necessary rooms:

Varsity: 325 teams.	Middle School: 200 teams
Junior Varsity: 225 teams	Novice: 250 teams

Online Divisions

We will offer two online international divisions for students who are unable to travel to Cambridge, including those from the United States. There will be no entry limits.

The Open International Division is open to all participants. The Beginner International Division is open to students in their first or second year of competition; it is intended for middle school and novice high school competitors.

Vital Stats:

- Varsity: 6 preliminary rounds, clear to partial-quads.
- Junior Varsity: 6 Preliminary Rounds, Clear to Triple Octafinals.
  - JV International Schools – Breakout to Quarterfinals.
- Novice, Middle School: 5 preliminary rounds, clear to Triple Octa-finals.
- Beginner and Open International Online: 5 preliminary rounds, clear to Doubles.

The Lincoln-Douglas Debate Tournament

Location: King/Putnam Middle School 102 Putnam Ave, Cambridge, MA 02139

There will be two divisions, varsity and junior-varsity. Both will use the January-February National Speech and Debate Association topic and time limits. We encourage coaches to enter students in the division that best approximates their skill and experience level, and we leave that judgment up to you. We will utilize a mutual preference judging system for the Varsity division. All judges must post a paradigm on Tabroom.com and must have a high school diploma in order to be qualified to judge in either division.

Judging: In LD, we will continue to use round commitments for judging and will accordingly request that all coaches who plan to be on site at the LD tournament be in the pool for at least 1 debate. We will also shift to ordinal ranking for MPJ judge placement.

Vital Stats: Prelims: 6 in Varsity, 6 in JV. Elims: Triple-octas in JV (top 64); Partial Quad with all 4-2s clearing in Varsity.

<u>The Congressional Debate Tournament</u>

Fully updated for 2025!

Locations:

- (Varsity) Lesley University, 1815 Massachusetts Ave, Cambridge, MA 02140
- (JV + Varsity overflow) the Student Organization Center at Hilles (SOCH), 59 Shepard St, Cambridge MA 01238

Two divisions will be in-person: Varsity CD and JV CD. JV entries will **<u>not</u>** earn bids to University of Kentucky's Tournament of Champions (TOC); this division is for students in their first or second year of Congressional competition, and generally, students in grades 6-9. Coaches may still enter less experienced students in varsity.
The Middle School Division will be hosted online via classrooms.cloud

National Speech & Debate Association (NSDA) rules and procedures govern this tournament, with exceptions/additions noted here, including: (1) Varsity debate on each item will be limited to one hour (does not apply to JV/Middle); (2) when debate concludes on each legislation, each author/sponsor will give a 90-second final appeal speech; (3) tournament-generated preset recency; (4) direct questioning for all rounds. Full rules and details are available at: https://www.congressionaldebate.org/harvard-tournament/general-information.

Coaches are encouraged to submit legislation on behalf of schools, from which items will be selected for students to vote on to use at the tournament. Click here for complete legislation requirements and voting procedures.

Chamber assignments will be released about an hour prior to the first round, adjusting for drops to ensure as balanced a competition as possible; students are strongly discouraged from communicating with other contestants to negotiate agenda orders ahead of the tournament. With a smaller legislation packet, there should not be a need for that.

Judges will be required to submit ranks and ballots electronically. Judges are expected to complete the two NSDA courses on judging Congressional Debate, and complete a *new*, free parliamentarian course by the Harvard Debate Council), and to adhere to these expectations.

Vital Stats (see Tabulation Procedures & Advancement for details):

- **Varsity**: 3 prelims; chambers up to 18 contestants; quarters: about ⅓ of field; equal number of top-performing quarterfinalists in each chamber earn a bid to the TOC, up to 120 students; entry limit: 20 entries
- **JV**: 4 prelims; chambers up to 14 contestants; entry limit: 10 entries
- **Middle**: 3 prelims; chambers up to 14 contestants; entry limit: 20 entries

The Speech Tournament

Location: Harvard Campus - Science Center and surrounding buildings, 1 Oxford St, Cambridge MA 01238

The tournament will feature competition in eight events:

- extemporaneous speaking (no foreign/domestic split),
- informative speaking.
- dramatic interpretation.
- original oratory,
- humorous interpretation,
- program oral interpretation,
- Duo interpretation
- **NEW for 2025:** Impromptu Speaking (capped at 70 entries, double flighted, with a middle school breakout elimination round based on entry numbers)

Double-entry is permitted, and triple-entry is not unheard of. National Speech & Debate Association rules will govern all competitions. Objections must be brought to the attention of the tournament director in a timely manner. Judges will be required to submit ranks and ballots electronically. Elimination rounds will be sectioned by preliminary round seeds to balance out the competition.

Vital Stats: Prelims: 4. Elims: Octafinals, or Double-Octafinals for events with more than 300 entries. Quarterfinals in Impromptu.

General Tournament Rules

Unaffiliated/Independent Entries

Without objection from school officials, unaffiliated entries are welcome in all tournaments. Unaffiliated entries, however, are only allowed from schools which are not attending the tournament. Students from schools which are attending are ineligible for unaffiliated status. Unaffiliated entries must create an account and must provide contact information. The preferred name for creating an account is to use the school name followed by the word "unaffiliated." You may also use the student's last name followed by the word "independent." Ordinarily, students must attend the same school to compete as a team. However, we will accept entries from clubs or other debate organizations provided that the schools represented do not otherwise have a debate team or object.

Judge Requirements

All judges provided by schools must be qualified, which at a minimum means a high school diploma. See additional Congress requirements.

All judges are bound by the codes of conduct governing activities at Harvard College and those promulgated by the NSDA. Judges will be required to attest that they have read and understand these codes of conduct before being able to judge. Instructions will be provided closer to the start of the tournament.

Judges may not simultaneously judge at any other tournaments. If we discover that you are doing so, we will remove you from the judge pool and notify the other tournament.

Any complaints about judge qualifications must be addressed to the appropriate tab room prior to or immediately after the competition involved. All tab room directors have been authorized to impose penalties against schools whose judges do not appear for the rounds to which they have been assigned.

Elimination Round Participation

We expect participants in the various tournaments to compete in the elimination rounds. Debaters who choose not to debate rounds for any reason (other than that they are scheduled against another competitor from the same school) will be treated as having forfeited the round. The tournaments will no longer certify “co-champions” in final rounds.

Conduct Policy

The tournament strives to foster an environment promoting inclusivity and respect. The tournament will abide by Harvard College’s policies and procedures for sexual, gender-based, and racial harassment and discrimination. The Interim Policy on Sexual Harassment and the Interim Policy on Other Sexual Misconduct are available here:

https://titleix.harvard.edu/policies-procedures. Per its regulations, Harvard College has a designated representative of its Title IX office to receive any complaints directly or indirectly by means of the tournament director. The tournament will also abide by policies governing codes of conduct within the Harvard community, including those prohibiting racial discrimination and harassment. They are available here:
https://handbook.fas.harvard.edu/book/conduct-within-community.

Tournament Ombuds Committee

The tournament will designate an ombuds committee of three individuals to receive complaints and concerns regarding diversity, equity, and inclusion issues. Please note that this is not the appropriate place to report sexual or racial discrimination and harassment as detailed in the prior section; those reports should be made to the Tournament Director directly who will report to the appropriate Harvard offices. Additionally, concerns about tournament procedure and tabulation should be reported to your event's tab room.

Online Technology Policies: Recording, Observers, Platforms

Recording: For the privacy and protection of students and other participants, any recording of speeches is prohibited, with the exception that students are permitted to record their own speeches.

Observers: Observers are permitted but must remain on mute, with videos off at all times, and rename themselves as "Observer -- Name." All observers must be affiliated with an institution with active entries at the tournament and must be registered as an observer to the roster of that institution. Any individuals who wish to observe will need: (A) to have a tabroom.com account, (B) be added as competitors or judges to the team roster, (C) have their account linked, and (D) entered into the "Observer Division" as a competitor or as a judge. Unregistered observers will not be able to access the classrooms.cloud zoom rooms. The tournament reserves the right to remove any observers from any room at any time.

Alternative Platforms: For the safety of all participants, no one (judge, coach, student) may switch their rounds to an alternative video platform outside of the tournament hosted zoom rooms in classrooms.cloud. If anyone suggests moving to an alternative platform, please alert tournament personnel immediately. Judges who move to a separate platform will be fined as if they did not judge their rounds and removed from the tournament.

Judge Video: The tournament believes that competitors deserve to be able to see their judges as much as possible. Accordingly, to the maximum extent possible, the cameras of competitors and judges should be on (and on them) while a student is speaking and during RFDs. Brief pauses are understandable. To the extent needed, cameras can be off to enhance streaming quality.

Registration, Judging, and Fees

Entry Procedures

You must enter via this website, Harvard.tabroom.com. The web site will begin accepting your entries on December 1, 2024. You are responsible for entering your school and student information, and also for getting the spelling and event information correct. If you are entering as an independent or unaffiliated entry, you must create an account and provide appropriate contact information. After you have entered the information, you should verify your entry and print out or download a copy of your invoice.

The deadline for entries is Monday, February 10, 2025. The fees for your entry will be set by midnight February 12, 2025. You will be responsible for paying the full entry fee for any entries dropped after that date for any reason.

It is extremely important that you provide a working email address where we can contact you with updated information about the tournaments.

<u>Paying Fees and Completing Registration</u>

All registration will be conducted electronically. This means that you must confirm your entries and judges and pay your fees. Tabroom will have a button that you can access through your school account to confirm your information is correct. It will be activated between 12p ET and 9pm ET on Friday, February 15, 2024. Even if you have no changes to your entry, you must click the button in order for your entries to be scheduled into the tournament.

STUDENTS FROM SCHOOLS THAT DO NOT COMPLETE REGISTRATION WILL NOT BE ALLOWED TO COMPETE.

You must pay your fees by a check mailed to us or by credit card. You may obtain an invoice by downloading it from the web site. Checks should be made payable to "Harvard Debate." Envelopes should be addressed to:

Harvard Debate

490 Adams Mail Center

Cambridge, MA 02138

If you want to pay by credit card, please fill out the form here: Credit Card Payment Request Form, and we will send you an electronic invoice by email that accepts credit card payments. A convenience fee of 3% will be added for credit card payments.

Any schools needing financial assistance are encouraged to reach out to the tournament.

Entry fees are:

- Policy Debate Teams – $185.00
- Public Forum Debate Teams (Junior Varsity and Varsity) -- $175.00
- Public Forum Debate Teams (Novice and Middle School) – $155.00
- Public Forum Online Teams (Beginner and Open International) - $115.00
- Lincoln-Douglas Entries – $145.00
- Individual Speech Events – $80.00; Duo Interp - $100.00
- Congressional Debate In-Person Entries – $105.00
- Congressional Debate Online Entries (Middle School) – $75.00
- School/Account Management & Tabroom Management fee – $100.00

Judging

Schools must either provide judges to cover their entries or pay a fee so that the tournament can hire judges. The required number of judges for each tournament are:

- Policy Debate: 1 judge for every 2 teams
- Public Forum Debate: 1 judge for every 3 teams
- Lincoln Douglas Debate: 3 rounds per entry
- Speech Events: 1 judge for every 6 contestants
- Congressional Debate: 1 judge for every 6 contestants.

In CX, LD, and PF, all judges must be available for all preliminary rounds, the first elimination round, and for one round beyond elimination of the last contestant from the school that the judge represents in the tournament. In Congress and Speech, judges must be available for the entire tournament, including through the final round. All judges must be qualified, which at a minimum means a high school diploma. All schools providing judges for the debate tournaments with divisions should be flexible as to which division judges are assigned. The tournament may need to balance the divisions and place judges appropriately.

If you do not have enough judges to cover your obligation, you will be assessed a fee to cover the cost of hiring the necessary judges. The tournament will hire judges for you if you wish. Please log onto tabroom.com and request the number of hired judges or rounds you need to cover your obligations. While one person can cover two policy debate teams, if you have two teams without a judge, you will be assessed $250.00 per team not covered or $500.00. The hired judge fees are:

- Policy Debate Teams – $250.00 per team not covered
- Public Forum Debate Teams – $180.00 per team not covered
- Lincoln Douglas Debate Entries – $65 per round not covered
- Speech Entries – $40.00 per entry not covered
- Congressional Debate – $200.00 per entry not covered

Hotel Block Information

The Harvard Debate Council has arranged several hotel blocks throughout Boston and Cambridge. To make reservations, either use the link provided or call the number listed directly. Additional blocks and reservation links will be added as they become available. In most cases, you can always call the hotel directly and ask to reserve rooms in the Harvard Debate block.

Marriott Cambridge Center -- 2 Cambridge Center, Cambridge -- $205

Next door to the Kendall Square T-stop, for a quick ride straight to Harvard and from the airport - no rental cars required. Champions restaurant is located on property, with several more food options in the area. Conference space will be available on Friday for student congregation and luggage storage. Please download the following forms and email them to the address provided: Marriott School Reservation Form & Marriott Rooming List Form

Hyatt Regency Cambridge, 575 Memorial Drive, Cambridge -- $189

Situated on the Charles River, a five-minute drive to Harvard. The Hyatt is a spectacular property. Reservations can be made at this link: Hyatt Booking Link. Cutoff date is Jan 25.

Le Meridien Cambridge -- 20 Sidney St, Cambridge, MA 02139 -- $204

Le Meridien is a 4 Diamond rated property, located 3 blocks walking distance from the Central Square subway stop on the Red Line, one stop to Harvard Square. Sydney's Grille located on property. Lots of food and shopping are available in the neighborhood. Grocery store is located in the same complex. Complimentary wired and wireless Internet is available in all guestrooms and public areas. Le Meridien Booking Link

Liberty Hotel Boston -- $259

Conveniently located next to the MGH/Charles St. T stop on the red line (3 stops from Harvard Square). The Liberty Hotel is a spectacular renovation of the old Suffolk County Jail. It offers easy access to a wealth of outdoor activities, shopping, dining, entertainment venues, and downtown Boston. Luxurious beds, baths, HD LCD Televisions available. Destination is waived for the tournament block. Liberty Hotel Booking Link

Boston Marriott Newton 2345 Commonwealth Ave, Newton, MA 02466 - $TBD

Large, nice hotel located about 15 minutes from Harvard in Newton down the Mass Pike. Please email william.arnone@marriott.com

Sheraton Commander -- $TBD

Conveniently located next to the Cambridge Common, the Sheraton Commander is within walking distance of all tournament locations. Sheraton Commander Booking Link TBD

AC Hotel Boston/Cambridge - $169

Booking Link TBD

Westin Copley Place Boston, 10 Huntington Ave, Boston -- $219

Beautiful hotel next to the Back Bay train station and Copley Square in Boston. Westin Booking Link https://book.passkey.com/e/50952521

Residence Inn Cambridge, 120 Broadway, 6th St, Cambridge, MA 02142 - $205/234

Next door to the Cambridge Center Marriott and the T, for a quick ride straight to Harvard. Reservations can be made at this link: Residence Inn Cambridge Booking Link

Wyndham Beacon Hill, Blossom St, Boston, MA 02114 - $169

Wyndham property on Beacon Hill near the Charles/MGH red line stop. To make a reservation, please call Nicole Caraglia, Sales Manager, 617.239.2404, ncaraglia@pyramidglobal.com to receive the group rate.

Courtyard Marriott Brookline, 40 Webster St, Brookline, MA 02446 -- $199/209

Located in Brookline, just across the river from Cambridge. The closest hotel to the CX venue on Sat and Sun. Reservation Link: Courtyard Brookline Booking Link

Freepoint Hotel by Hilton -- 220 Alewife Brook Pkwy, Cambridge, MA 02138 -- $149/169

Located very close to Harvard with easy access to all venues, the hotel offers complimentary hot breakfast and bus parking. Reservations can be made until February 3, 2023. Please click here to reserve: Freepoint booking link TBA

Hilton Garden Inn Brookline. 700 Brookline Ave, Brookline MA 02446 – $189

The property is located across the river about 10 minutes from Harvard. Cutoff date: Jan 15

Hilton Garden Inn Booking Link

Royal Sonesta Boston, 40 Edwin H Land Blvd, Cambridge, MA 02142 – $209

The hotel is conveniently located along the Charles River and within a short walk to the Lechmere T Station where you can connect to the Red Line or a 10 minute walk or drive to the Kendall Square T Station for direct T access to Harvard University. Cutoff: Jan 31.

Indoor swimming pool and 24 hour fitness center onsite. Sonesta Booking Link.

Holiday Inn Boston Bunker Hill, Somerville MA – TBD
RESERVATIONS
Online Booking link:
Call Reservations:

Flight Discount Information

Delta Air Lines is pleased to offer special discounts for **Harvard Debate**

Please click here to book your flights.

You may also call Conferences and Events® at 1.800.328.1111* Monday–Friday, 8:00 a.m. – 6:30 p.m. (EST) and refer to Meeting Event Code NM48P
Please note there is not a service fee for reservations booked and ticketed via our reservation 800 number.