



Lemont High School

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Dr. Matt Maxwell, Superintendent

Eric Michaelsen, Principal



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Via Email

January 22, 2026

Chris Miller
Public Info Access LLC
984-303-8215
CT Mills <outreach@educatorsupportnetwork.org>

Re: Public Records Request – Purchasing & Contract Approval Policy Thresholds

Dear Chris:

This letter is in response to your Freedom of Information Act (FOIA) request dated January 19, 2026, and received in my office on January 19, 2026.

In your letter you requested the following:

Pursuant to the Illinois Freedom of Information Act (FOIA) – 5 ILCS 140/1 et seq., I am requesting copies of any existing records that describe purchasing or contracting approval authority within your School District.

Specifically, please provide records, policies, schedules, or tables that identify:

Dollar thresholds requiring approval by school administrators (e.g., principals)

Dollar thresholds requiring approval by central office staff or department leadership

Dollar thresholds requiring approval by the superintendent or designee

Dollar thresholds requiring approval by the board of education

If approval thresholds differ by category (for example, instructional materials, instructional technology, software, professional services, or consulting), please include records reflecting those distinctions.

Please note: I am not requesting the creation of any new records. This request is limited to existing records only. If no such records exist, please confirm that in writing.

If any of the requested records are already publicly available, a link or citation to their location would be sufficient.

This request is being made for non-commercial purposes.

Response to request:

In response to your request, please see policy 4:12 "Fiscal Management - Capital Asset Accounting Policy". This can be found on our website [at this link](#), and it is also attached.

As Superintendent and one of the FOIA Officers for the District, I am responsible for granting and denying requests for records under the FOIA. The District's responses contained in this letter intend to be fully responsive to your specific request. If I have misinterpreted your request, please clarify your request in writing to me.

If you should have further questions, please do not hesitate to contact me.

Sincerely,



Dr. Matt Maxwell
Superintendent
Lemont High School District 210

From: **CT Mills** <outreach@educatorsupportnetwork.org>

Date: Mon, Jan 19, 2026 at 7:17 PM

Subject: Public Records Request – Purchasing & Contract Approval Policy Thresholds

To: <mmaxwell@lhs210.net>

Dear FOIA Officer,

Pursuant to the **Illinois Freedom of Information Act (FOIA) – 5 ILCS 140/1 et seq.**, I am requesting copies of any **existing records** that describe purchasing or contracting approval authority within your School District.

Specifically, please provide records, policies, schedules, or tables that identify:

- Dollar thresholds requiring approval by school administrators (e.g., principals)
- Dollar thresholds requiring approval by central office staff or department leadership
- Dollar thresholds requiring approval by the superintendent or designee
- Dollar thresholds requiring approval by the board of education

If approval thresholds differ by category (for example, instructional materials, instructional technology, software, professional services, or consulting), please include records reflecting those distinctions.

Please note: I am not requesting the creation of any new records. This request is limited to **existing records only**. If no such records exist, please confirm that in writing.

If any of the requested records are already publicly available, a **link** or **citation** to their location would be sufficient.

This request is being made for non-commercial purposes.

Thank you for your time and assistance.

Sincerely,

Chris Miller
Public Info Access LLC
984-303-8215

OPERATIONAL SERVICES

4:12 Fiscal Management - Capital Asset Accounting Policy

This policy is established to address the Lemont High School District 210's investment in capital assets such as property, buildings, machinery, and equipment. This policy is meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR), and applicable State and Federal capital asset regulatory and reporting requirements related to property.

Further, this policy is meant to reflect this School District's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34 Basic Financial Statements- and Management's Discussion and Analysis - for State and Local Governments.

Specifically, GASB Statement No. 34 states that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets (used to calculate depreciation expense). The Statement also requires disclosure of major classes of assets, delineation of assets associated with governmental activities from those associated with business-type activities, beginning and end-of-year balances, capital acquisitions, sales/dispositions and current-period depreciation expense by function.

To be considered a capital asset for financial reporting purposes, a machinery or equipment item must be at or above a capitalization threshold of \$5,000. With regard to the purchase of or improvements to property or buildings, the initial threshold must be in excess of \$10,000. While substantial repairs and renovations below these minimum thresholds will be reviewed and potentially capitalized, it is anticipated that most will be expenses in the current year.

It has been determined that the School District does not have infrastructure assets to report. Therefore the district will classify parking lots, sidewalks, curbing, etc. as land improvements.

The Chief School Business Official (CSBO) will ensure that accounting for a capital asset is being exercised by establishing an initial capital asset inventory. Barcode tags will be placed on all moveable equipment assets. The CSBO will further ensure that the capital asset report will be updated annually to reflect additions, retirements, and transfers and to reflect the new, annual capital asset balance for financial reporting purposes and the annual and accumulated depreciation calculation.

Day-to-day stewardship of personal property (above and in selected instances below the capitalization threshold of \$2,000 is the expressed responsibility of the operating department utilizing the property.

For maintenance of the capital asset accounting report, the operating departments have the responsibility to report additions, retirements and transfers in detail to the Business Office. Detail includes such data elements as barcode tag number, asset description, location, make, model, serial number, date of acquisition, cost and such other information deemed relevant. It is expected that this reporting be in a timely manner, as the capital asset record must be updated annually.

Capital assets below the capitalization threshold of \$2,000, but warranting control shall be inventoried at the department level and an appropriate list will be maintained. The CSBO will establish an initial inventory of these assets. Data elements are to include barcode tag, asset description, location, make, model, serial number and other information that assist control or deemed relevant.

Further, these assets below the capitalization threshold but considered sensitive may include, for example, personal computers, laptop computers, printers, televisions, VCR's, DVD's, cameras, fax machines, small power tools and other insurable items. These minor but sensitive items shall be inventoried and controlled at the department level.

The CSBO shall determine appropriate means, level of detail, data elements and system to be utilized. Finally, the right to request copies of the inventory and/or updated inventory of controllable items is reserved to periodically review the information and adherence to policy.

LEGAL REF.:

[105 ILCS 205](#) and [105 ILCS 5/11C](#)

ADOPTED: January 20, 2015