

SCHOOL DISTRICT NO. 103  
BOARD OF EDUCATION MEETING  
April 25, 2023  
6:00 PM

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

**AGENDA**

<b><u>I. Call to Order</u></b>	
<b><u>II. Pledge of Allegiance</u></b>	
<b><u>III. Roll Call</u></b>	
<b><u>IV. Reading of Communications</u></b>	
<b><u>V. Year-to-Date Financials</u></b>	<b><u>3</u></b>
<b><u>VI. Superintendent's Report</u></b>	
A. Audit Presentation by Baker Tilly	16
B. Presentation by Mohsin Dada - Cooperative Procurement Process	
<b><u>VII. Public Comment</u></b>	
<b><u>VIII. Consent Agenda</u></b>	
A. Authorize Payment of Monthly Bills for April 2023	
1. Board Bills April 2023	132
2. Activity Funds April 2023	157
B. Approval of Minutes	
1. Regular Minutes of March 28, 2023	162
2. Approval of Personnel/Leaves/Resignation List #4.25.23	166
C. Second Reading of Policies	
1. Policy 5:250 - Leaves of Absence	167
2. Policy 5330 - Sick Days, Vacation, Holidays, and Leaves	173
<b><u>IX. Action Item</u></b>	
A. Approval of Full-Time Aides Collective Bargaining Agreement Between Lyons School District 103 and SEIU Local 73 from July 1, 2022 thru June 30, 2025	
B. Approval of Equalis Group Master Intergovernmental Cooperative Purchase Agreement	178
C. Approval of Helm Group & Equalis Group Publicly Procured Master Agreement Contract	181

D. Approval of Services Agreement Between Curious Little Minds and Lyons School District 103 for Infant Mental Health Professional Development	187
E. Approval of Organizational Chart	198
F. Approval of Student Fees for SY 2023-2024	199
G. Approval of Job Descriptions for Elementary School Secretary, Middle School Secretary, Part-Time Parent Liaison, and Part-Time Food Service Aide	200

**X. Closed Session**

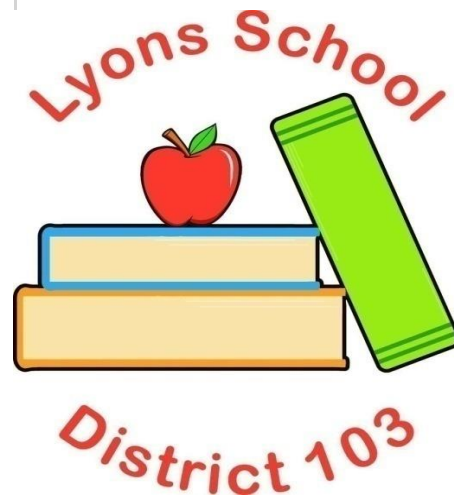
The Board will go into Closed Executive Session to conduct the Superintendent's evaluation pursuant to Section 2(c)(1) of the Open Meetings Act, 5 ILCS 120/2(c)(1); to discuss the appointment, employment, compensation, or dismissal of specific employees of the public body, pursuant to Section 2(c)(1) of the Open Meetings Act, 5 ILCS 120/2(c)(1); and, collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees, pursuant to Section 2(c)(2) of the Open Meetings Act, 5 ILCS 120/2(c)(2).

**XI. Return to Open Session**

**XII. Action Items**

A. Approval of Resolution Authorizing Administrator Contracts for the 2023-2024 School Year	208
B. Approval of Resolution Authorizing Raises for Non-Union Employees	261
C. Approval of Increase of Minimum Pay Rate of \$15.50/hr for Part-Time Food Service Staff effective May 1, 2023 and an additional increase to \$15.81/hr beginning July 1, 2023	
D. Approval of Increase of Minimum Pay Rate of \$16.67/hr for Part-Time Paraprofessionals effective May 1, 2023 and an additional increase to \$15.81/hr beginning July 1, 2023	
E. Approval of Increase of Minimum Pay Rate of \$17.00/hr for Part-Time Parent Liaison (effective July 1, 2023)	
F. Approval of Increase of Minimum Pay Rate of \$19.00/hr for Elementary School Building Secretaries (effective July 1, 2023)	
G. Approval of Increase of Minimum Pay Rate of \$20.00/hr for Middle School Building Secretaries (effective July 1, 2023)	

**XIII. Adjournment**



*Working Together to Expand Student Opportunities*

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

**MARCH YTD Financials**

**Fiscal Year 2023**

**Presented to BOE**

4/25/2023

## Lyons School District 103

## EDUCATION FUND

## Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	March	3/31/2023	Realized
Property Taxes	\$ 16,484,818	42.17%	\$ 3,948,772	\$ 9,703,913	58.87
Corp. Per. Prop. Replacement Taxes	\$ 4,777,975	12.22%	\$ 564,750	\$ 4,785,266	100.15
State Evidence Based Funding (EBF)	\$ 11,823,653	30.25%	\$ 1,114,504	\$ 7,801,528	65.98
Categorical State Aid	\$ 861,247	2.20%	\$ 516	\$ 1,730,374	289.45
State Early Childhood Block Grant	\$ 593,370	1.52%	\$ 271,982	\$ 603,209	101.66
Federal Nutrition Program	\$ 486,526	1.24%	\$ 56,608	\$ 540,056	111.00
Federal Title 1	\$ 519,530	1.33%	\$ -	\$ 558,566	107.51
Other Federal	\$ 3,347,426	8.56%	\$ 54,484	\$ 696,656	26.12
Earnings on Investments	\$ 149,200	0.38%	\$ (119,448)	\$ 107,332	71.94
Food Service	\$ 2	0.00%	\$ 7,406	\$ 31,233	0.24
Fees	\$ 41,001	0.10%	\$ 626	\$ 24,918	60.78
Other Rev, Before School & Camps	\$ 3,500	0.01%	\$ -	\$ 356,288	10,179.66
<b>Total Revenue</b>	<b>\$ 39,088,248</b>	<b>100.00%</b>	<b>\$5,900,199</b>	<b>\$26,939,338</b>	<b>68.92%</b>
EXPENDITURES	Budget	Of Total	Monthly	YTD	Percent
	FY2023	Expenditures	March	as of	of Budget
				3/31/2023	Realized
Salaries	\$ 19,081,306	55.88%	\$ 1,541,287	\$ 11,900,294	0.62
Benefits	\$ 4,767,430	13.96%	\$ 452,645	\$ 3,554,549	0.75
Purchased Services	\$ 5,991,510	17.55%	\$ 508,140	\$ 5,932,057	0.99
Supplies	\$ 1,707,780	5.00%	\$ 70,706	\$ 1,328,145	0.78
Capital Outlay	\$ 107,670	0.32%	\$ -	\$ 5,989	0.06
Special Ed Tuition	\$ 2,326,380	6.81%	\$ 99,349	\$ 2,121,398	0.91
Dues&Fees/Tuition/Contingency	\$ 162,240	0.48%	\$ -	\$ 167,587	1.03
<b>Total Expenditures</b>	<b>34,144,316</b>	<b>100.00%</b>	<b>2,672,126</b>	<b>25,010,020</b>	<b>73.25%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 4,943,932</b>		<b>\$ 3,228,074</b>	<b>\$ 1,929,319</b>	

Lyons School District 103

OPERATION AND MAINTENANCE FUND

Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	March	3/31/2023	Realized
Property Taxes	\$ 2,296,900	43.55%	\$ 490,061	\$ 1,308,356	0.57
State Evidence Based Funding (EBF)	\$ 1,150,000	21.80%	\$ -	\$ -	0.04
Federal Aid	\$ 1,778,831	33.72%	\$ -	\$ -	-
Earnings on Investments	\$ 49,000	0.93%	\$ 18,331	\$ 18,331	0.37
Rentals	\$ -	0.00%	\$ -	\$ -	-
Maintenance Grant	\$ -	0.00%	\$ -	\$ 50,000	-
Other Revenue Sources	\$ -	0.00%	\$ -	\$ 4,371	-
<b>Total Revenue</b>	<b>5,274,731</b>	<b>100.00%</b>	<b>508,392</b>	<b>1,381,057</b>	<b>26.18%</b>
		%		Actual	Percent
EXPENDITURES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Expenditures	March	3/31/2023	Realized
Salaries	\$ 1,340,770	30.62%	\$ 102,757	\$ 955,996	0.71
Benefits	\$ 221,910	5.07%	\$ 34,622	\$ 207,361	0.93
Purchased Services	\$ 2,008,071	45.86%	\$ 51,454	\$ 448,903	0.22
Supplies	\$ 751,890	17.17%	\$ 61,034	\$ 401,313	0.53
Capital Outlay	\$ 17,150	0.39%	\$ 4,500	\$ 62,702	3.66
Other Objects	\$ 400	0.01%	\$ 190	\$ 4,238	10.60
Dues&Fees/Contingency	\$ 38,540	0.88%	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>4,378,731</b>	<b>100.00%</b>	<b>254,557</b>	<b>2,080,514</b>	<b>47.51%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 896,000</b>		<b>\$ 253,835</b>	<b>\$ (699,456)</b>	

Lyons School District 103

MUNICIPAL RETIREMENT, SOCIAL SECURITY & MEDICARE FUND

Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

		%		YTD	Percent
<b>REVENUES</b>	<b>Budget</b>	<b>Of Total</b>	<b>Monthly</b>	<b>as of</b>	<b>of Budget</b>
	<b>FY2023</b>	<b>Revenue</b>	<b>March</b>	<b>3/31/2023</b>	<b>Realized</b>
Property Taxes	\$638,800	64.67%	\$136,207	\$365,256	114.36
Corp. Per. Prop. Replacement Taxes	\$320,000	32.40%	\$0	\$320,000	100.00
Earnings on Investments	\$29,000	2.94%	\$17,946	\$17,946	62.53
Other Revenue		0.00%			-
<b>Total Revenue</b>	<b>987,800</b>	<b>100.00%</b>	<b>\$154,153</b>	<b>\$703,202</b>	<b>71.19</b>
		%		Actual	Percent
<b>EXPENDITURES</b>	<b>Budget</b>	<b>Of Total</b>	<b>Monthly</b>	<b>as of</b>	<b>of Budget</b>
	<b>FY2023</b>	<b>Expenditures</b>	<b>March</b>	<b>3/31/2023</b>	<b>Realized</b>
Benefits	\$ 968,060	99.38%	\$ 68,238	\$ 596,503	0.62
Purchased Services	\$ 6,010	0.62%	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>974,070</b>	<b>100.00%</b>	<b>68,238</b>	<b>596,503</b>	<b>61.24%</b>
Surplus/(Deficit)	\$ 5,692		\$ 85,915	\$ 106,699	

TORT IMMUNITY FUND

Y-T-D REVENUE and EXPENSE by SOURCE

*March 31 2023*

		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	March	3/31/2023	Realized
Property Taxes	\$ 332,100	99.19%	\$ 70,718	\$ 188,953	56.90
Earnings on Investments	\$ 2,700	0.81%	\$ 590	\$ 590	21.85
Other Revenue		0.00%			
<b>Total Revenue</b>	<b>\$ 334,800</b>	<b>100.00%</b>	<b>\$ 71,308</b>	<b>\$ 189,543</b>	<b>56.61%</b>
		%		Actual	Percent
EXPENDITURES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Expenditures	March	\$ 45,016	Realized
Salaries	\$ 67,600	24.98%	\$ 6,500	\$ 45,500	0.67
Purchase Services	\$ 203,020	75.02%	\$ 9,317	\$ 273,471	1.35
<b>Total Expenditures</b>	<b>\$ 270,620</b>	<b>100.00%</b>	<b>\$ 15,817</b>	<b>\$ 318,971</b>	<b>117.87%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 64,180</b>		<b>\$ 55,491</b>	<b>\$ (129,427)</b>	

Lyons School District 103

TRANSPORTATION FUND

Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	March	3/31/2023	Realized
Property Taxes	\$ 1,360,200	72.51%	\$ 289,107	\$ 333,598	24.53
Categorical State Aid	\$ 443,900	23.66%	\$ -	\$ 379,446	85.48
Earnings on Investments	\$ 71,700	3.82%	\$ 37,192	\$ 37,491	51.87
Other Revenue	\$ -	0.00%	\$ -	\$ -	-
<b>Total Revenue</b>	<b>\$ 1,875,800</b>	<b>100.00%</b>	<b>\$326,299</b>	<b>\$750,536</b>	<b>40.01%</b>

		%		Actual	Percent
EXPENDITURES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Expenditures	March	3/31/2023	Realized
Salaries	\$ 14,630	0.92%	\$ 545.00	\$ 6,513.32	0.45
Benefits	\$ 160	0.01%	\$ 3.41	\$ 43.11	0.27
Purchased Services	\$ 1,578,920	99.07%	\$ 158,809	\$ 1,013,207	0.64
Supplies	\$0	0.00%	\$0	\$0	-
Capital Outlay	\$0	0.00%	\$0	\$0	-
Dues&Fees/Contingency	\$0	0.00%	\$0	\$0	-
<b>Total Expenditures</b>	<b>1,593,710</b>	<b>100.00%</b>	<b>159,357</b>	<b>1,019,763</b>	<b>63.99%</b>
		8			
Surplus/(Deficit)	\$ 282,090		\$ 166,942	\$ (269,228)	

Lyons School District 103

WORKING CASH FUND

Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

		%		YTD	Percent
<b>REVENUES</b>	<b>Budget</b>	<b>Of Total</b>	<b>Monthly</b>	<b>as of</b>	<b>of Budget</b>
	<b>FY2023</b>	<b>Revenue</b>	<b>March</b>	<b>3/31/2023</b>	<b>Realized</b>
Property Taxes	\$90,200	75.99%	\$19,383	\$51,408	56.99
Earnings on Investments	\$28,500	24.01%	\$16,414	\$16,414	57.59
<b>Total Revenue</b>	<b>\$118,700</b>	<b>100.00%</b>	<b>\$35,797</b>	<b>\$67,822</b>	<b>57.14%</b>
		%		Actual	Percent
<b>EXPENDITURES</b>	<b>Budget</b>	<b>Of Total</b>	<b>Monthly</b>	<b>as of</b>	<b>of Budget</b>
	<b>FY2023</b>	<b>Expenditures</b>	<b>March</b>	<b>3/31/2023</b>	<b>Realized</b>
Interfund Transfer					0.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 118,700</b>		<b>\$ 35,797</b>	<b>\$ 67,822</b>	

## Lyons School District 103

## COMBINED OPERATING FUNDS

## Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	March	3/31/2023	Realized
Property Taxes	\$21,203,018	44.47%	\$4,954,249	\$11,951,484	56.37
Corp. Per. Prop. Replacement Taxes	\$5,097,975	10.69%	\$564,750	\$5,105,266	100.14
State Evidence Based Funding (EBF)	\$12,973,653	27.21%	\$1,114,504	\$7,801,528	60.13
Categorical State Aid	\$1,305,147	2.74%	\$516	\$2,109,820	161.65
State Early Childhood Block Grant	\$593,370	1.24%	\$271,982	\$603,209	101.66
Federal Nutrition Program	\$486,526	1.02%	\$56,608	\$540,056	111.00
Federal Title 1	\$519,530	1.09%	\$0	\$558,566	107.51
Other Federal	\$5,126,257	10.75%	\$54,484	\$696,656	13.59
Earnings on Investments	\$330,100	0.69%	(\$28,975)	\$198,104	60.01
Food Service	\$2	0.00%	\$7,406	\$31,233	1,561,657.00
Fees	\$41,001	0.09%	\$626	\$24,918	60.78
Before School Care, Camps	\$3,500	0.01%	\$0	\$356,288	10,179.66
Rentals	\$0	0.00%	\$0	\$0	-
Maintenance Grants	\$0	0.00%	\$0	\$50,000	-
Other Revenue	\$0	0.00%	\$0	\$4,371	-
<b>Total Revenue</b>	<b>\$47,680,079</b>	<b>100.00%</b>	<b>\$6,996,149</b>	<b>\$30,031,499</b>	<b>62.99%</b>
	-				
		%		Actual	Percent
EXPENDITURES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Expenditures	March	3/31/2023	Realized
Salaries	\$20,504,306	49.57%	\$1,651,088	\$12,908,304	62.95
Benefits	\$4,989,500	12.06%	\$487,270	\$3,761,954	75.40
IMRF/FICA/SS/Medicare	\$968,060	2.34%	\$68,238	\$596,503	61.62
Purchased Services	\$9,787,531	23.66%	\$727,720	\$7,667,638	78.34
Supplies	\$2,459,670	5.95%	\$131,740	\$1,729,458	70.31
Capital Outlay	\$124,820	0.30%	\$4,500	\$68,691	55.03
Special Ed Tuition	\$2,326,380	5.62%	\$99,349	\$2,121,398	91.19
Other, Dues&Fees/Contingency	\$201,180	0.49%	\$190	\$171,825	85.41
<b>Total Expenditures</b>	<b>41,361,447</b>	<b>100.00%</b>	<b>3,170,094</b>	<b>29,025,770</b>	<b>70.18%</b>
<b>Surplus/(Deficit)</b>	<b>\$6,318,632</b>		<b>\$3,826,055</b>	<b>\$1,005,729</b>	

Lyons School District 103

DEBT SERVICE FUND

Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	Revenue	3/31/2023	Realized
Property Taxes	\$ 1,043,100	98.63%	\$ 215,534	\$ 582,324	55.83%
Earnings on Investments	\$ 14,500	1.37%	\$ 6,183	\$ 6,183	42.64%
<b>Total Revenue</b>	<b>\$ 1,057,600</b>	<b>100.00%</b>	<b>\$ 221,717</b>	<b>\$ 588,507</b>	<b>55.65%</b>
		%		Actual	Percent
EXPENDITURES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Expenditures	Expenditure	\$ 45,016	Realized
Debt Service	\$ 979,180	100.00%	\$ -	\$ 1,006,750	102.82
<b>Total Expenditures</b>	<b>\$ 979,180</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 1,006,750</b>	<b>102.82%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 78,420</b>		<b>\$ 221,717</b>	<b>\$ (418,243)</b>	

Lyons School District 103					
CAPITAL PROJECTS FUND					
Y-T-D REVENUE and EXPENSE by SOURCE					
<i>March 31 2023</i>					
		%		YTD	Percent
<b>REVENUES</b>	<b>Budget</b>	<b>Of Total</b>	<b>Monthly</b>	<b>as of</b>	<b>of Budget</b>
	<b>FY2023</b>	<b>Revenue</b>	<b>March</b>	<b>3/31/2023</b>	<b>Realized</b>
Earnings on Investments	8.00	100.00%	4.47	4.47	55.88
<b>Total Revenue</b>	<b>8.00</b>	<b>100.00%</b>	<b>\$4</b>	<b>\$4</b>	<b>55.88%</b>
		%		Actual	Percent
<b>EXPENDITURES</b>	<b>Budget</b>	<b>Of Total</b>	<b>Monthly</b>	<b>as of</b>	<b>of Budget</b>
	<b>FY2023</b>	<b>Expenditures</b>	<b>March</b>	<b>3/31/2023</b>	<b>Realized</b>
Capital Outlay					0.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>\$8</b>		<b>\$4</b>	<b>\$4</b>	

Lyons School District 103					
HEALTH-LIFE-SAFETY FUND					
Y-T-D REVENUE and EXPENSE by SOURCE					
<i>March 31 2023</i>					
		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	March	3/31/2023	Realized
Property Taxes	258,638	76.90%	\$ 63,386	\$ 168,614	5693%
Earnings on Investments	11,862	4.40%	\$ 15,329	\$ 15,329	63.08
Other Revenue	50,000	18.70%	\$ -	\$ -	-
<b>Total Revenue</b>	<b>320,500</b>	<b>100.00%</b>	<b>\$78,714</b>	<b>\$183,943</b>	<b>57.39%</b>
		%		Actual	Percent
EXPENDITURES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Expenditures	March	3/31/2023	Realized
Purchased Services	159,740	100.00%	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>159,740</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 160,760</b>		<b>\$ 78,714</b>	<b>\$ 183,943</b>	

## Lyons School District 103

## COMBINED ALL FUNDS

## Y-T-D REVENUE and EXPENSE by SOURCE

March 31 2023

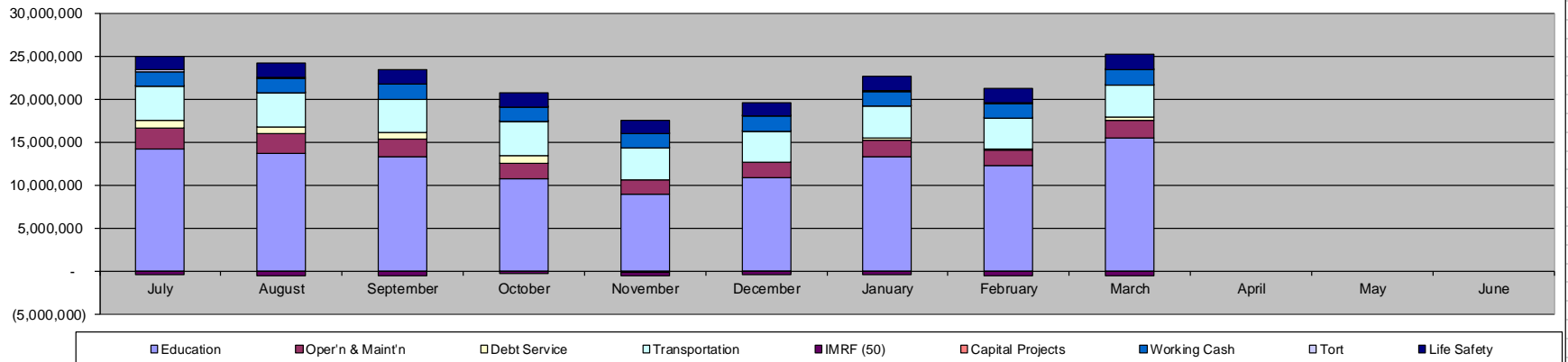
		%		YTD	Percent
REVENUES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Revenue	March	3/31/2023	Realized
Property Taxes	\$22,504,756	46%	\$5,233,168	\$12,702,422	56.44
Corp. Per. Prop. Replacement Taxes	\$5,097,975	10%	\$564,750	\$5,105,266	100.14
State Evidence Based Funding (EBF)	\$12,973,653	26%	\$1,114,504	\$7,801,528	60.13
Categorical State Aid	\$1,305,147	3%	\$516	\$2,109,820	161.65
State Early Childhood Block Grant	\$593,370	1%	\$271,982	\$603,209	101.66
Federal Nutrition Program	\$486,526	1%	\$56,608	\$540,056	111.00
Federal Title 1	\$519,530	1%	\$0	\$558,566	107.51
Other Federal	\$5,126,257	10%	\$54,484	\$696,656	13.59
Earnings on Investments	\$356,470	1%	(\$7,458)	\$219,620	61.61
Food Service	\$2	0%	\$7,406	\$31,233	1,561,657.00
Fees	\$41,001	0%	\$626	\$24,918	60.78
Before School Care, Camps	\$3,500	0%	\$0	\$356,288	10,179.66
Rentals	\$0	0%	\$0	\$0	.
Maintenance Grants	\$0	0%	\$0	\$50,000	-
Other Revenue	\$50,000	0%	\$0	\$4,371	8.74
<b>Total Revenue</b>	<b>\$49,058,187</b>	<b>100.00%</b>	<b>\$7,296,585</b>	<b>\$30,803,954</b>	<b>62.79%</b>

		%		Actual	Percent
EXPENDITURES	Budget	Of Total	Monthly	as of	of Budget
	FY2023	Expenditures	March	3/31/2023	Realized
Salaries	\$20,504,306	48.25%	\$1,651,088	\$12,908,304	6,295.41
Benefits	\$4,989,500	11.74%	\$487,270	\$3,761,954	7,539.74
IMRF/FICA/SS/Medicare Fund	\$968,060	2.28%	\$68,238	\$596,503	0.62
Debt Service Fund	\$979,180	2.30%	\$0	\$1,006,750	7,834.09
Life Safety Fund	\$159,740	0.38%	\$0	\$0	7,031.26
Purchased Services	\$9,787,531	23.03%	\$727,720	\$7,667,638	5,503.17
Supplies	\$2,459,670	5.79%	\$131,740	\$1,729,458	9,118.88
Capital Outlay	\$124,820	0.29%	\$4,500	\$68,691	8,540.85
Special Ed Tuition	\$2,326,380	5.47%	\$99,349	\$2,121,398	70.18
Dues&Fees/Contingency	\$201,180	140.47%	\$190	\$171,825	85.41
<b>Total Expenditures</b>	<b>\$42,500,367</b>	<b>100.00%</b>	<b>\$3,170,094</b>	<b>\$30,032,520</b>	<b>70.66%</b>

<b>Surplus/(Deficit)</b>	<b>\$6,557,820</b>		<b>\$4,126,491</b>	<b>\$771,434</b>	
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**Lyons Elementary School District 103**  
**Fiscal Year 2022-2023 Fund Balance**  
**Source: Lyons Elementary School District 103 Monthly Reports**

Fiscal Year 2022-2023												
Fund	July	August	September	October	November	December	January	February	March	April	May	June
Education	14,197,624	13,683,640	13,238,942	10,725,801	8,912,442	10,894,727	13,265,629	12,282,157	15,510,482	-	-	-
Oper'n & Maint'n	2,461,637	2,245,110	2,023,101	1,835,088	1,607,710	1,769,790	1,953,194	1,711,456	1,965,291	-	-	-
Debt Service	825,739	825,739	825,739	825,739	(181,011)	(17,745)	179,708	185,779	407,496	-	-	-
Transportation	4,012,440	3,968,913	3,897,433	3,956,109	3,753,814	3,600,227	3,766,710	3,554,632	3,721,664	-	-	-
IMRF (50)	(484,831)	(539,856)	(616,466)	(371,620)	(446,909)	(476,057)	(478,458)	(545,852)	(545,986)	-	-	-
SSI/MEDICARE (51)	1,835,121	1,835,121	1,835,121	1,835,121	1,835,121	1,886,601	1,947,733	1,949,645	2,035,695	-	-	-
Capital Projects	460	460	460	460	460	460	460	460	465	-	-	-
Working Cash	1,685,737	1,685,737	1,685,737	1,685,737	1,685,737	1,700,113	1,717,228	1,717,761	1,753,559	-	-	-
Tort	170,442	127,579	97,647	54,716	6,513	29,681	49,914	45,386	100,877	-	-	-
Life Safety	1,566,734	1,566,734	1,566,734	1,566,734	1,566,734	1,613,973	1,670,207	1,671,962	1,750,676	-	-	-
<b>Total</b>	<b>26,271,102</b>	<b>25,399,177</b>	<b>24,554,448</b>	<b>22,113,885</b>	<b>18,740,610</b>	<b>21,001,770</b>	<b>24,072,325</b>	<b>22,573,386</b>	<b>26,700,219</b>	-	-	-



**LYONS ELEMENTARY SCHOOL  
DISTRICT 103**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2022  
AND  
INDEPENDENT AUDITORS' REPORT**

# LYONS ELEMENTARY SCHOOL DISTRICT 103

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## Independent Auditors' Report

To the Board of Education of  
Lyons Elementary School District 103

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Lyons Elementary School District 103 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2022 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Emphasis of Matter**

As discussed in Note 3, the District adopted the provisions of GASB Statement No. 87, *Leases*, effective July 1, 2021. Our opinions are not modified with respect to this matter.

#### **Responsibilities of Management for the Financial Statements**

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

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

### **Supplementary Information**

Our audit for the year ended June 30, 2022 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information for the year ended June 30, 2022 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2022, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2022.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated January 18, 2022, which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The supplementary information for the year ended June 30, 2021 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2021.

### **Report on Summarized Comparative Information**

We have previously audited the District's 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated January 18, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Oak Brook, Illinois  
March 16, 2023

# **Lyons Elementary School District 103**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2022**

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The discussion and analysis of Lyons Elementary School District 103's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2022. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

#### **Financial Highlights**

- In total, net position increased by \$9.9. This represents a 343% increase from 2021. The District received additional funding related to COVID-19 and increased revenues from state, federal grants and other sources.
- General revenues accounted for \$42.5 in revenue or 75% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$14.2 or 25% of total revenues of \$56.7.
- The District had \$46.8 in expenses related to government activities. However, only \$14.2 of these expenses were offset by program specific charges and grants.
- The District's ISBE Financial Profile continues to be "Recognition" which is the highest designation.

#### **Overview of the Financial Statements**

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

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

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

#### *Government-wide financial statements*

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

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

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

# **Lyons Elementary School District 103**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2022**

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

#### *Fund financial statements*

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

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

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

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

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

#### *Notes to basic financial statements*

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

#### *Other information*

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

**Lyons Elementary School District 103**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

**Government-Wide Financial Analysis**

The District's combined net position was higher on June 30, 2022, than it was the year before, increasing 343% to \$13.3.

<b>Table 1</b>		
<b>Condensed Statements of Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
<b>Assets:</b>		
Current and other assets	\$ 32.1	\$ 41.1
Capital assets	14.8	14.0
Total assets	<u>46.9</u>	<u>55.1</u>
Total deferred outflows of resources	<u>1.7</u>	<u>1.5</u>
<b>Liabilities:</b>		
Current liabilities	1.3	1.5
Long-term debt outstanding	<u>28.0</u>	<u>23.2</u>
Total liabilities	<u>29.3</u>	<u>24.7</u>
Total deferred inflows of resources	<u>15.9</u>	<u>18.6</u>
<b>Net position:</b>		
Net investment in capital assets	9.0	8.7
Restricted	9.6	12.6
Unrestricted (deficit)	<u>(15.2)</u>	<u>(8.0)</u>
Total net position	<u>\$ 3.4</u>	<u>\$ 13.3</u>

Revenues in the governmental activities of the District of \$56.7 exceeded expenses by \$9.9. This was attributable primarily to increased revenue in taxes and evidenced based funding as well as a decrease in instruction expenses primarily resulting from cost saving efforts for school year 2021-2022.

**Lyons Elementary School District 103**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

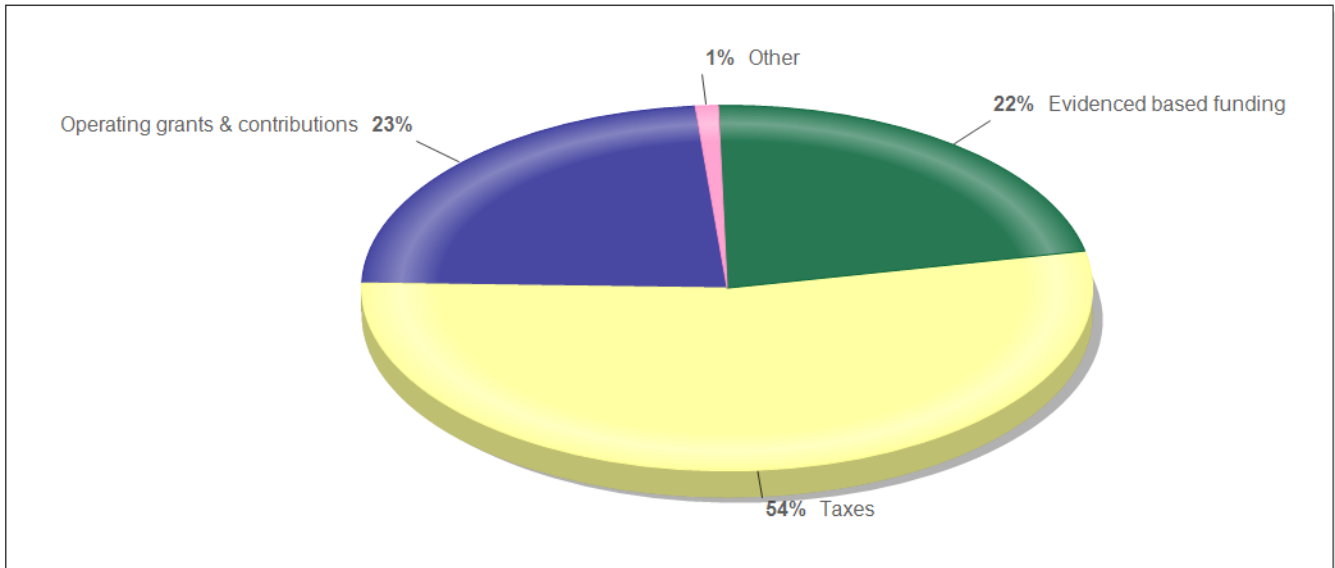
<b>Table 2</b>		
<b>Changes in Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
<b>Revenues:</b>		
<i>Program revenues:</i>		
Charges for services	\$ 0.1	\$ 0.2
Operating grants & contributions	18.9	13.8
Capital grants & contributions	-	0.2
<i>General revenues:</i>		
Taxes	24.4	30.0
Evidenced based funding	9.4	12.2
Other	0.3	0.3
Total revenues	<u>53.1</u>	<u>56.7</u>
<b>Expenses:</b>		
Instruction	36.8	32.0
Pupil & instructional staff services	2.5	3.6
Administration & business	4.6	4.4
Transportation	0.4	1.5
Operations & maintenance	2.7	2.8
Interest & fees	0.3	0.3
Other	1.9	2.2
Total expenses	<u>49.2</u>	<u>46.8</u>
Increase in net position	3.9	9.9
Net position (deficit), beginning of year	<u>(0.5)</u>	<u>3.4</u>
Net position, end of year	<u>\$ 3.4</u>	<u>\$ 13.3</u>

Property taxes accounted for the largest portion of the District's revenues, contributing 54%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$46.8, mainly related to instructing and caring for the students and student transportation obligations.

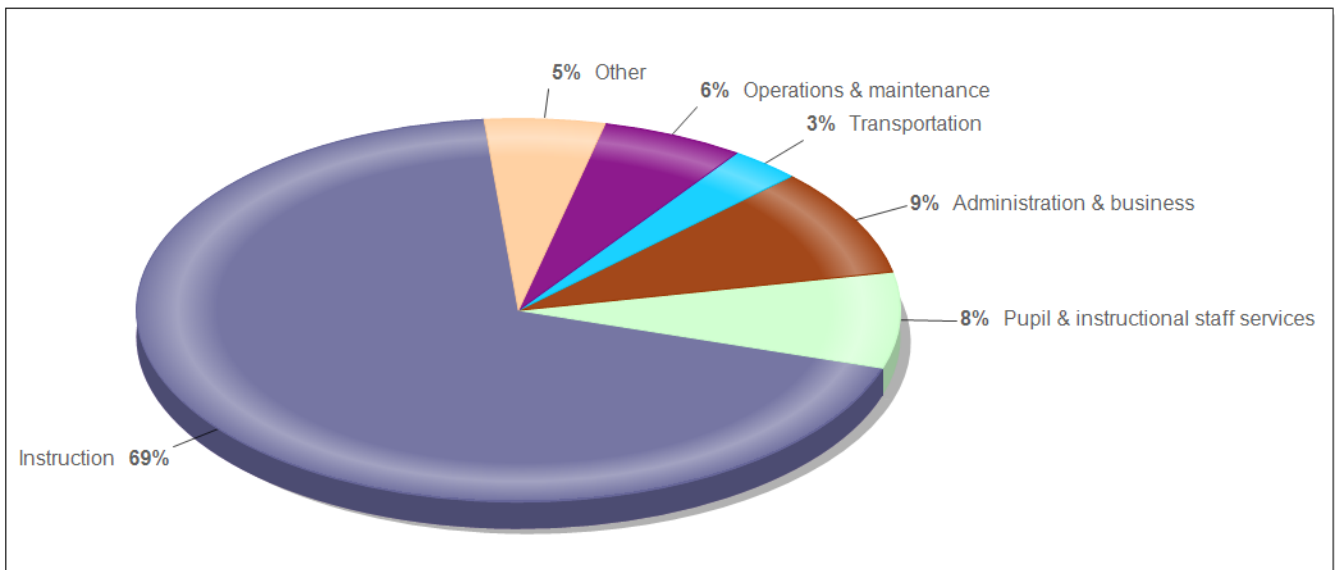
**Lyons Elementary School District 103**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

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**District-Wide Revenues by Source**



**District-Wide Expenses by Function**



**Financial Analysis of the District's Funds**

The District's Governmental Funds balance increased from \$19.9 to \$25.7. This was attributable primarily to increased revenue in taxes and corporate personal property taxes as well as a decrease in instruction expenses primarily resulting from cost saving efforts for school year 2021-2022.

**Lyons Elementary School District 103**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2022**

**General Fund Budgetary Highlights**

A surplus totaling \$0.2 before the consideration of transfers was budgeted for in the General Fund compared to the actual excess of revenues over expenditures for fiscal year 2022, which totaled \$5.3. The difference was mainly attributable to corporate personal property replacement tax, general levy, and evidence based funding revenues being over budget by \$4.9, \$1.1, and \$2.2, respectively. Pupils support and central staff services expenditures coming in over budget by \$0.6 and \$0.3, which partially offset more local and state funding received than budgeted.

**Capital Assets and Debt Administration**

*Capital assets*

By the end of 2022, the District had compiled a total investment of \$35.5 (\$14.0 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$1.0. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

<b>Table 3</b>		
<b>Capital Assets (net of depreciation)</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
Land	\$ 0.2	\$ 0.2
Buildings	13.6	13.0
Equipment - right-to-use	-	0.1
Equipment	0.9	0.6
Vehicles	<u>0.1</u>	<u>0.1</u>
Total	<u>\$ 14.8</u>	<u>\$ 14.0</u>

*Long-term debt*

The District retired \$0.9 in bonds which was offset below by \$0.1 of accretion on the CABs in 2022. Leases and other liabilities decreased by \$4.1. At the end of fiscal 2022, the District had a debt margin of \$27.3. More detailed information on long-term debt can be found in Note 6 of the basic financial statements.

<b>Table 4</b>		
<b>Outstanding Long-Term Debt</b>		
<b>(in millions of dollars)</b>		
	<u>2021</u>	<u>2022</u>
General obligation bonds	\$ 7.2	\$ 6.5
Net pension liability	1.8	1.2
OPEB liability	18.8	15.4
Leases	<u>0.2</u>	<u>0.1</u>
Total	<u>\$ 28.0</u>	<u>\$ 23.2</u>

# **Lyons Elementary School District 103**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2022**

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#### **Factors Bearing on the District's Future**

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

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

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

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

#### **Requests for Information**

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

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

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## STATEMENT OF NET POSITION

AS OF JUNE 30, 2022

	GOVERNMENTAL ACTIVITIES
<b>Assets</b>	
Cash and investments	\$ 25,198,900
Student activity cash	79,405
Receivables (net of allowance for uncollectibles):	
Property taxes	9,103,776
Replacement taxes	1,171,740
Intergovernmental	3,580,345
Net pension asset	2,017,802
Capital assets:	
Land	218,384
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	<u>13,748,986</u>
Total assets	<u>55,119,338</u>
<b>Deferred outflows of resources</b>	
Deferred outflows related to pensions	355,724
Deferred outflows related to OPEB	<u>1,117,671</u>
Total deferred outflows of resources	<u>1,473,395</u>
<b>Liabilities</b>	
Accounts payable	574,620
Salaries and wages payable	221,123
Payroll deductions payable	10,242
Interest payable	11,958
Health claims payable	675,945
Long-term liabilities:	
Other long-term liabilities - due within one year	905,131
Other long-term liabilities - due after one year	<u>22,265,049</u>
Total liabilities	<u>24,664,068</u>
<b>Deferred inflows of resources</b>	
Property taxes levied for a future period	9,103,776
Deferred inflows related to pensions	3,067,324
Deferred inflows related to OPEB	<u>6,435,328</u>
Total deferred inflows of resources	<u>18,606,428</u>
<b>Net position</b>	
Net investment in capital assets	8,658,400
Restricted for:	
Tort immunity	240,810
Operations and maintenance	3,036,647
Student transportation	3,450,893
Retirement benefits	3,447,432
Debt service	908,867
Capital projects	1,588,802
Unrestricted (deficit)	<u>(8,009,614)</u>
Total net position	<u>\$ 13,322,237</u>

See Notes to Basic Financial Statements

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
<b>Governmental activities</b>					
Instruction:					
Regular programs	\$ 14,646,665	\$ 61,106	\$ 1,482,214	\$ -	\$ (13,103,345)
Special programs	8,202,783	-	2,242,150	-	(5,960,633)
Other instructional programs	1,857,561	-	67,699	-	(1,789,862)
Student activities	67,632	65,315	-	-	(2,317)
State retirement contributions	7,225,391	-	7,225,391	-	-
Support Services:					
Pupils	2,316,205	-	430,369	-	(1,885,836)
Instructional staff	1,325,354	-	819,592	119,403	(386,359)
General administration	1,341,008	-	-	-	(1,341,008)
School administration	1,603,404	-	6,514	-	(1,596,890)
Business	1,426,360	944	903,690	-	(521,726)
Transportation	1,500,968	-	176,767	-	(1,324,201)
Operations and maintenance	2,806,085	57,370	424,488	5,250	(2,318,977)
Central	1,846,327	-	-	78,218	(1,768,109)
Community services	168,009	-	-	-	(168,009)
Payments to other districts and gov't units - excluding special education	172,624	-	-	-	(172,624)
Interest and fees	277,108	-	-	-	(277,108)
<b>Total governmental activities</b>	<b><u>\$ 46,783,484</u></b>	<b><u>\$ 184,735</u></b>	<b><u>\$ 13,778,874</u></b>	<b><u>\$ 202,871</u></b>	<b><u>(32,617,004)</u></b>

General revenues:

Taxes:

Real estate taxes, levied for general purposes	17,232,983
Real estate taxes, levied for specific purposes	4,547,297
Real estate taxes, levied for debt service	1,074,637
Personal property replacement taxes	7,151,789
State aid-formula grants	12,191,794
Investment income	353,602
Miscellaneous	382
<b>Total general revenues</b>	<b><u>42,552,484</u></b>

Change in net position 9,935,480

Net position, beginning of year 3,386,757

Net position, end of year \$ 13,322,237

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**GOVERNMENTAL FUNDS**  
BALANCE SHEET  
AS OF JUNE 30, 2022  
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Assets</b>				
Cash and investments	\$ 14,908,734	\$ 2,858,567	\$ 3,488,287	\$ 1,433,685
Student activity cash	79,405	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	7,167,717	980,285	115,173	272,758
Replacement taxes	1,171,740	-	-	-
Intergovernmental	3,293,665	286,680	-	-
Prepaid items	-	-	-	-
<b>Total assets</b>	<b><u>\$ 26,621,261</u></b>	<b><u>\$ 4,125,532</u></b>	<b><u>\$ 3,603,460</u></b>	<b><u>\$ 1,706,443</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 478,610	\$ 58,630	\$ 37,380	\$ -
Salaries and wages payable	171,681	49,442	-	-
Payroll deductions payable	5,645	528	14	4,055
Health claims payable	675,945	-	-	-
<b>Total liabilities</b>	<b><u>1,331,881</u></b>	<b><u>108,600</u></b>	<b><u>37,394</u></b>	<b><u>4,055</u></b>
<b>Deferred inflows of resources</b>				
Property taxes levied for a future period	7,167,717	980,285	115,173	272,758
Unavailable state and federal aid receivable	2,610,513	286,680	-	-
<b>Total deferred inflows of resources</b>	<b><u>9,778,230</u></b>	<b><u>1,266,965</u></b>	<b><u>115,173</u></b>	<b><u>272,758</u></b>
<b>Fund balance</b>				
Restricted	240,810	2,749,967	3,450,893	1,429,630
Assigned	79,405	-	-	-
Unassigned	15,190,935	-	-	-
<b>Total fund balance</b>	<b><u>15,511,150</u></b>	<b><u>2,749,967</u></b>	<b><u>3,450,893</u></b>	<b><u>1,429,630</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 26,621,261</u></b>	<b><u>\$ 4,125,532</u></b>	<b><u>\$ 3,603,460</u></b>	<b><u>\$ 1,706,443</u></b>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2022	2021
\$ 920,825	\$ 460	\$ 1,588,342	\$ 25,198,900	\$ 18,853,469
-	-	-	79,405	81,722
441,339	-	126,504	9,103,776	10,898,605
-	-	-	1,171,740	618,816
-	-	-	3,580,345	1,538,318
-	-	-	-	70,406
<u>\$ 1,362,164</u>	<u>\$ 460</u>	<u>\$ 1,714,846</u>	<u>\$ 39,134,166</u>	<u>\$ 32,061,336</u>
\$ -	\$ -	\$ -	\$ 574,620	\$ 616,990
-	-	-	221,123	123,245
-	-	-	10,242	16,465
-	-	-	675,945	496,663
-	-	-	1,481,930	1,253,363
441,339	-	126,504	9,103,776	10,898,605
-	-	-	2,897,193	-
<u>441,339</u>	<u>-</u>	<u>126,504</u>	<u>12,000,969</u>	<u>10,898,605</u>
920,825	460	1,588,342	10,380,927	9,787,526
-	-	-	79,405	81,722
-	-	-	15,190,935	10,040,120
<u>920,825</u>	<u>460</u>	<u>1,588,342</u>	<u>25,651,267</u>	<u>19,909,368</u>
<u>\$ 1,362,164</u>	<u>\$ 460</u>	<u>\$ 1,714,846</u>	<u>\$ 39,134,166</u>	<u>\$ 32,061,336</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION AS OF JUNE 30, 2022

Total fund balances - governmental funds		\$ 25,651,267
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet.		13,967,370
Net pension asset recognized in the Statement of Net Position does not provide current financial resources and is not included as an asset in the Governmental Funds Balance Sheet.		2,017,802
Certain revenues receivable by the District and recognized in the Statement of Net Position do not provide current financial resources and are included as deferred inflows of resources in the Governmental Funds Balance Sheet.		2,897,193
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		355,724
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		1,117,671
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(3,067,324)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(6,435,328)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.		
Balances at June 30, 2022 are:		
Bonds payable	\$ (6,446,098)	
Unamortized bond premium	(44,788)	
OPEB liability	(15,326,387)	
Net pension liability	(1,229,580)	
Lease liabilities	<u>(123,327)</u>	
		(23,170,180)
Interest on long-term liabilities accrued in the Statement of Net Position will not be paid with current financial resources and, therefore, is not recognized in the Governmental Funds Balance Sheet.		<u>(11,958)</u>
Net position of governmental activities		<u>\$ 13,322,237</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**GOVERNMENTAL FUNDS**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Revenues</b>				
Property taxes	\$ 17,781,457	\$ 2,300,595	\$ 761,008	\$ 640,238
Corporate personal property replacement taxes	6,971,789	-	-	180,000
State aid	20,234,061	1,150,000	176,767	-
Federal aid	2,390,113	117,384	-	-
Investment income	186,555	43,038	62,514	27,014
Student activities	65,315	-	-	-
Other	119,802	-	-	-
Total revenues	<u>47,749,092</u>	<u>3,611,017</u>	<u>1,000,289</u>	<u>847,252</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	14,146,588	-	-	135,395
Special programs	4,643,741	-	-	164,857
Other instructional programs	2,510,019	-	-	38,558
Student activities	67,632	-	-	-
State retirement contributions	8,017,370	-	-	-
Support Services:				
Pupils	2,292,344	-	-	85,929
Instructional staff	1,310,311	-	-	5,646
General administration	1,333,377	-	-	21,142
School administration	1,625,084	-	-	60,170
Business	1,447,800	-	-	71,295
Transportation	-	-	1,500,862	710
Operations and maintenance	-	2,948,198	-	232,537
Central	1,786,847	-	-	38,820
Community services	174,757	-	-	24,724
Payments to other districts and gov't units	2,965,300	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	154,688	11,200	-	-
Total expenditures	<u>42,475,858</u>	<u>2,959,398</u>	<u>1,500,862</u>	<u>879,783</u>
Excess (deficiency) of revenues over expenditures	<u>5,273,234</u>	<u>651,619</u>	<u>(500,573)</u>	<u>(32,531)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	(60,450)	-	-	-
Total other financing sources (uses)	<u>(60,450)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	5,212,784	651,619	(500,573)	(32,531)
Fund balance, beginning of year	<u>10,298,366</u>	<u>2,098,348</u>	<u>3,951,466</u>	<u>1,462,161</u>
Fund balance, end of year	<u>\$ 15,511,150</u>	<u>\$ 2,749,967</u>	<u>\$ 3,450,893</u>	<u>\$ 1,429,630</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2022	2021
\$ 1,074,637	\$ -	\$ 296,982	\$ 22,854,917	\$ 21,063,550
-	-	-	7,151,789	3,307,678
-	-	-	21,560,828	18,579,705
-	-	-	2,507,497	2,609,693
12,807	7	21,667	353,602	270,624
-	-	-	65,315	14,895
-	-	-	119,802	52,901
<u>1,087,444</u>	<u>7</u>	<u>318,649</u>	<u>54,613,750</u>	<u>45,899,046</u>
-	-	-	14,281,983	11,834,695
-	-	-	4,808,598	5,013,553
-	-	-	2,548,577	2,127,203
-	-	-	67,632	27,256
-	-	-	8,017,370	7,032,515
-	-	-	2,378,273	1,937,766
-	-	-	1,315,957	608,676
-	-	-	1,354,519	1,505,455
-	-	-	1,685,254	1,331,394
-	-	-	1,519,095	978,828
-	-	-	1,501,572	446,391
-	-	-	3,180,735	2,847,772
-	-	-	1,825,667	1,429,688
-	-	-	199,481	306,514
-	-	-	2,965,300	3,286,606
902,234	-	-	902,234	899,488
153,716	-	-	153,716	156,462
-	-	-	165,888	90,381
<u>1,055,950</u>	<u>-</u>	<u>-</u>	<u>48,871,851</u>	<u>41,860,643</u>
<u>31,494</u>	<u>7</u>	<u>318,649</u>	<u>5,741,899</u>	<u>4,038,403</u>
60,450	-	-	60,450	-
-	-	-	(60,450)	-
<u>60,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
91,944	7	318,649	5,741,899	4,038,403
<u>828,881</u>	<u>453</u>	<u>1,269,693</u>	<u>19,909,368</u>	<u>15,870,965</u>
<u>\$ 920,825</u>	<u>\$ 460</u>	<u>\$ 1,588,342</u>	<u>\$ 25,651,267</u>	<u>\$ 19,909,368</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022

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Net change in fund balances - total governmental funds	\$	5,741,899
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded current year net capital outlay in the current period.		
		(831,001)
Grant revenues included in the Statement of Activities do not provide current financial resources and, therefore, are included as deferred inflows of resources in the fund statements.		
		2,897,193
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which principal payments exceed current year long-term financing arrangements.		
		770,336
Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities. This is the amount of the current year, net effect of these differences.		
		8,506
In the Statement of Activities, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:		
State on-behalf contribution revenue	\$	(791,979)
State on-behalf contribution expense		791,979
OPEB liability		3,476,830
Deferred outflows related to OPEB		(139,108)
Deferred inflows related to OPEB		(3,317,395)
Net pension asset		2,017,802
Net pension liability		578,896
Deferred outflows related to pensions		(124,404)
Deferred inflows related to pensions		<u>(1,144,074)</u>
		<u>1,348,547</u>
Change in net position of governmental activities	\$	<u>9,935,480</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### Reporting Entity

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

### Basis of Presentation

#### *Government-wide Financial Statements*

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

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

#### *Governmental Funds Financial Statements*

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

Separate financial statements are provided for all governmental funds.

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

### Measurement Focus and Basis of Accounting

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

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

### Major Governmental Funds

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

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

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

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

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

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

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

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

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

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

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

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

***All Financial Statements***

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

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

***Deposits and Investments***

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

***Receivables and Payables***

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

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

### *Property Tax Revenues*

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2021 levy resolution was approved during the December 14, 2021 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

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

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2021 and 2020 tax levies were 1.4% and 2.3%, respectively.

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

The 2021 property tax levy is recognized as a receivable in fiscal 2022, net of estimated uncollectible amounts approximating 3% and less amounts already received. The District considers that the first installment of the 2021 levy is to be used to finance operations in fiscal 2022. The District has determined that the second installment of the 2021 levy is to be used to finance operations in fiscal 2023 and has included the corresponding receivable as a deferred inflow of resources.

### *Personal Property Replacement Taxes*

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

### *Capital Assets*

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

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

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

***Deferred Outflows of Resources***

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

***Compensated Absences***

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2022 are determined on the basis of current salary rates and include salary related payments.

***Long-Term Obligations***

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

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

***Deferred Inflows of Resources***

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

*Equity Classifications*

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

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

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

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

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

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

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

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

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

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

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

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

Governmental fund balances reported on the fund financial statements at June 30, 2022 are as follows:

The restricted fund balance in the General Fund is comprised of \$240,810 for tort immunity. The assigned fund balance in the General Fund of \$79,405 is for student activity purposes. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section.

### *Comparative Data*

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2021, from which such summarized information was derived.

### *Eliminations and Reclassifications*

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

## **NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **Excess of Expenditures over Budget**

For the year ended June 30, 2022, expenditures exceeded budget in the Debt Service Fund by \$12,775. This excess was funded by available financial resources.

## **NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES**

In June 2017, the Governmental Accounting Standards Board issued statement No. 87 - Leases. This Statement establishes a single model for lease accounting based on foundational principle that leases are financings of the right to use an underlying asset. The statement requires lessees to recognize a lease liability and an intangible right-to-use lease asset and lessors to recognize a lease receivable and a deferred inflow of resources. This standard was implemented July 1, 2021.

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## NOTE 4 - DEPOSITS AND INVESTMENTS

### Cash & Investments under the custody of the Township Treasurer

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

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

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

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

The weighted average maturity of all marketable pooled investments held by the Treasurer was 7.49 years at June 30, 2022. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2022, the fair value of all cash and investments held by the Treasurer's office was \$207,092,525. The value of the District's proportionate share of the pool was \$25,174,717.

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 4 - DEPOSITS AND INVESTMENTS - (CONTINUED)**

**Cash & Investments in the custody of the District**

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

	<i>Carrying Value</i>	<i>Bank Balance</i>
Deposits with financial institutions	\$ 103,588	\$ 82,903
Total	<u>\$ 103,588</u>	<u>\$ 82,903</u>

*Custodial Credit Risk - Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2022, the bank balance of the District's deposits with financial institutions totaled \$82,903, which was fully collateralized.

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 5 - CAPITAL ASSETS**

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

	<i><b>Beginning Balance</b></i>	<i><b>Adjustments*</b></i>	<i><b>Increases</b></i>	<i><b>Decreases</b></i>	<i><b>Ending Balance</b></i>
<b><u>Capital assets not being depreciated / amortized:</u></b>					
Land	\$ 218,384	\$ -	\$ -	\$ -	\$ 218,384
Total capital assets not being depreciated / amortized	<u>218,384</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,384</u>
<b><u>Capital assets being depreciated / amortized:</u></b>					
Buildings	29,090,692	-	5,600	-	29,096,292
Equipment	6,019,418	(264,297)	136,770	-	5,891,891
Equipment - right-to-use lease asset	-	175,561	-	-	175,561
Vehicles	<u>162,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,723</u>
Total capital assets being depreciated/amortized	<u>35,272,833</u>	<u>(88,736)</u>	<u>142,370</u>	<u>-</u>	<u>35,326,467</u>
<b><u>Less Accumulated Depreciation / Amortization for:</u></b>					
Buildings	15,451,385	-	695,517	-	16,146,902
Equipment	5,129,791	(88,736)	214,744	-	5,255,799
Equipment - right-to-use lease asset	-	-	52,234	-	52,234
Vehicles	<u>111,670</u>	<u>-</u>	<u>10,876</u>	<u>-</u>	<u>122,546</u>
Total accumulated depreciation / amortization	<u>20,692,846</u>	<u>(88,736)</u>	<u>973,371</u>	<u>-</u>	<u>21,577,481</u>
Net capital assets being depreciated / amortized	<u>14,579,987</u>	<u>-</u>	<u>(831,001)</u>	<u>-</u>	<u>13,748,986</u>
Net governmental activities capital assets	<u>\$ 14,798,371</u>	<u>\$ -</u>	<u>\$ (831,001)</u>	<u>\$ -</u>	<u>\$ 13,967,370</u>

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 5 - CAPITAL ASSETS - (CONTINUED)**

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

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 384,531
Special programs	278,043
Other instructional programs	46,319
Pupils	61,742
Instructional staff	17,202
General administration	47,690
School administration	43,309
Business	32,498
Central	52,234
Community services	<u>9,803</u>
Total depreciation expense - governmental activities	<u>\$ 973,371</u>

**NOTE 6 - LONG TERM LIABILITIES**

*Changes in General Long-term Liabilities.* The following is the long-term liability activity for the District for the year ended June 30, 2022:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Deletions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
General obligation bonds	\$ 3,950,000	\$ -	\$ -	\$ 3,950,000	\$ -
Capital appreciation bonds	3,214,200	131,898	850,000	2,496,098	850,000
Unamortized premium	<u>53,294</u>	<u>-</u>	<u>8,506</u>	<u>44,788</u>	<u>-</u>
Total bonds payable	<u>7,217,494</u>	<u>131,898</u>	<u>858,506</u>	<u>6,490,886</u>	<u>850,000</u>
Lease liabilities	175,561	-	52,234	123,327	55,131
Net pension liability	1,808,476	1,884,819	2,463,715	1,229,580	-
Net OPEB liability	<u>18,803,217</u>	<u>263,025</u>	<u>3,739,855</u>	<u>15,326,387</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>28,004,748</u>	<u>2,279,742</u>	<u>7,114,310</u>	<u>23,170,180</u>	<u>905,131</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 6 - LONG TERM LIABILITIES - (CONTINUED)**

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

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

<b>Purpose</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Face Amount</b>	<b>Carrying Amount</b>
Series General Obligation Capital Appreciation Bond 2006 dated May 10, 2006 are due in annual installments through December 1, 2025	N/A	\$ 4,699,951	\$ 2,685,000	\$ 2,496,098
Series General Obligation Bond 2012 dated March 9, 2012 are due in annual installments through December 1, 2029	1.75% - 4.00%	<u>4,200,000</u>	<u>3,950,000</u>	<u>3,950,000</u>
Total		<u>\$ 8,899,951</u>	<u>\$ 6,635,000</u>	<u>\$ 6,446,098</u>

In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds.

Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2022, \$238,122 of bonds outstanding are considered defeased.

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

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 850,000	\$ 143,500	\$ 993,500
2024	850,000	143,500	993,500
2025	850,000	143,500	993,500
2026	850,000	129,200	979,200
2027	875,000	97,400	972,400
2028 - 2030	<u>2,360,000</u>	<u>36,750</u>	<u>2,396,750</u>
Total	<u>\$ 6,635,000</u>	<u>\$ 693,850</u>	<u>\$ 7,328,850</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2022, the statutory debt limit for the District was \$32,543,527, providing a debt margin of \$27,279,344.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 6 - LONG TERM LIABILITIES - (CONTINUED)**

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

<i>Description</i>	<i>Date of Issue</i>	<i>Final Maturity</i>	<i>Interest Rates</i>	<i>Original Indebtedness</i>	<i>Balance</i>
Copier lease	9/1/2019	8/31/2025	5.411%	\$ 264,297	\$ 123,327
Total				<u>\$ 264,297</u>	<u>\$ 123,327</u>

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

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2023	\$ 55,131	\$ 5,319	\$ 60,450
2024	58,189	2,261	60,450
2025	10,007	68	10,075
Total	<u>\$ 123,327</u>	<u>\$ 7,648</u>	<u>\$ 130,975</u>

**NOTE 7 - RISK MANAGEMENT**

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

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed \$90,000 per employee on both the HMO and PPO plans. The District's liability will not exceed the greater of the employer's claim liability or the minimum point of attachment totaling \$4,162,304 in the aggregate for the HMO and PPO plans combined, as provided by stop-loss provisions incorporated in the plan.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 7 - RISK MANAGEMENT - (CONTINUED)**

At June 30, 2022, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$675,945. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2021 and June 30, 2022, changes in the liability reported in the General Fund for unpaid claims are summarized as follows:

	<i>Claims Payable Beginning of Year</i>	<i>Current Year Claims and Changes in Estimates</i>	<i>Claims Payments</i>	<i>Claims Payable End of Year</i>
Fiscal Year 2021	<u>\$ 425,447</u>	<u>\$ 4,455,368</u>	<u>\$ 4,384,152</u>	<u>\$ 496,663</u>
Fiscal Year 2022	<u>\$ 496,663</u>	<u>\$ 4,872,112</u>	<u>\$ 4,692,830</u>	<u>\$ 675,945</u>

**NOTE 8 - JOINT AGREEMENTS**

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

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS**

**Teachers' Health Insurance Security**

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

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

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

*On Behalf Contributions to THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2022. State of Illinois contributions of \$143,009 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(166,109) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

*Contributions.* The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2022. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2022, the District paid \$106,462 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

*THIS Fiduciary Net Position.* Detailed information about the THIS Fund's fiduciary net position as of June 30, 2021 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2022, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 12,739,579
State's proportionate share of the collective net OPEB liability associated with the District	<u>17,273,010</u>
Total	<u>\$ 30,012,589</u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.057762% and 0.060791%, respectively.

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	4.00% to 9.50%
Investment Rate of Return	2.75%
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.00%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2038

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

*Discount Rate.* At June 30, 2021, the discount rate used to measure the total OPEB liability was a blended rate of 1.92%, which was a change from the June 30, 2020 rate of 2.45%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 15,303,948</u>	<u>\$ 12,739,579</u>	<u>\$ 10,706,911</u>

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

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 10,198,650</u>	<u>\$ 12,739,579</u>	<u>\$ 16,191,171</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2022, the District recognized OPEB expense of \$(92,258) and on-behalf revenue and expenses of \$(166,109) for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences Between Expected and Actual Experience	\$ -	\$ 595,942
Changes in Assumptions	4,398	4,770,398
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	201	244
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	747,542	852,655
District Contributions Subsequent to the Measurement Date	<u>106,462</u>	<u>-</u>
Total	<u>\$ 858,603</u>	<u>\$ 6,219,239</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$5,467,098) will be recognized in OPEB expense as follows in these reporting years:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2023		\$ (745,858)
2024		(745,858)
2025		(745,858)
2026		(745,857)
2027		(745,847)
Thereafter		<u>(1,737,820)</u>
Total		<u>\$ (5,467,098)</u>

**Retiree's Health Plan**

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

*Contributions and Benefits Provided.* Contribution requirements are established through personnel policy guidelines and may be amended by the action of the governing body. The District contributes on a pay-as-you go basis. For fiscal year 2022, the District contributed \$92,276 to the plan. Retirees who participate in the Illinois Municipal Retirement Fund ("IMRF") or the Teachers' Retirement System ("TRS") are eligible for participation in the Retiree Health Plan. Retirees under IMRF may remain on the District insurance in retirement but will pay the full cost of coverage. However, custodians and secretaries under 75 years old with at least 15 years of service will receive a monthly stipend of \$5 per each completed year of service (not to exceed the cost of insurance) for a period not to exceed five years. For TRS retirees with 15 years of full time service, the District will pay the TRS retiree health insurance premium for a maximum of four years at a rate not to exceed the single employee coverage rate.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

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

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

*Total OPEB Liability.* The District's total OPEB liability of \$2,586,808 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Election at Retirement - Explicit Benefit	100.00%
Election at Retirement - Implicit Benefit	33.00%
Discount Rate	3.54%
Healthcare Cost Trend Rate - Initial	6.00%
Healthcare Cost Trend Rate - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2027

The discount rate was based on Bond Buyer 20 Bond GO Index at June 20, 2022.

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

The actuarial assumptions used in the June 30, 2022 valuation were based on assumptions about future events.

*Changes in Total OPEB Liability.* The District's changes in total OPEB liability for the year ended June 30, 2022 was as follows:

	<b><i>Total OPEB Liability</i></b>
Balance at June 30, 2021	\$ 2,550,085
Changes for the Year:	
Service Cost	208,940
Interest	54,085
Differences Between Expected and Actual Experience	96,271
Changes in Assumptions and Other Inputs	(230,297)
Benefit Payments	<u>(92,276)</u>
Net Changes	<u>36,723</u>
Balance at June 30, 2022	<u><u>\$ 2,586,808</u></u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total OPEB Liability	\$ 2,769,351	\$ 2,586,808	\$ 2,411,370

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

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Total OPEB Liability	\$ 2,294,345	\$ 2,586,808	\$ 2,932,630

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2022, the District recognized OPEB expense of \$270,238. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference Between Expected and Actual Experience	\$ 90,669	\$ -
Assumption Changes	168,399	216,089
Total	\$ 259,068	\$ 216,089

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$42,979) will be recognized in OPEB expense as follows:

	<b>Year Ending June 30,</b>	<b>Amount</b>
2023		\$ 7,213
2024		7,213
2025		7,213
2026		7,213
2027		7,213
Thereafter		6,914
Total		\$ 42,979

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## NOTE 10 - RETIREMENT SYSTEMS

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

### Teachers' Retirement System

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2021>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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

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

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

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

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2021 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

*On Behalf Contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$7,391,500 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$7,874,361 in the General Fund based on the current financial resources measurement basis.

*2.2 Formula Contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$99,335, and are deferred because they were paid after the June 30, 2021 measurement date.

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

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

For the year ended June 30, 2022, the District pension contribution was 10.31 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2022, were \$47,760, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

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

*Net Pension Liability.* At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 1,229,580
State's proportionate share of the collective net pension liability associated with the District	<u>103,051,913</u>
Total	<u>\$ 104,281,493</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2021 and 2020, the District's proportion was 0.00157616 percent and 0.00186141 percent, respectively.

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

*Actuarial Assumptions.* The assumptions used to measure the total pension liability in the June 30, 2021 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.25%.

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

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. equities large cap	16.70 %	6.20 %
U.S. equities small/mid cap	2.20 %	7.40 %
International equities developed	10.60 %	6.90 %
Emerging market equities	4.50 %	9.20 %
U.S. bonds core	3.00 %	1.60 %
Cash equivalents	2.00 %	0.10 %
TIPS	1.00 %	0.80 %
International debt developed	1.00 %	0.40 %
Emerging international debt	4.00 %	4.40 %
Real estate	16.00 %	5.80 %
Private debt	10.00 %	6.50 %
Hedge funds	10.00 %	3.90 %
Private equity	15.00 %	10.40 %
Infrastructure	4.00 %	6.30 %

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

*Discount Rate.* At June 30, 2021, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1's* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
District's proportionate share of the collective net pension liability	\$ <u>1,522,810</u>	\$ <u>1,229,580</u>	\$ <u>986,014</u>

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2022, the District recognized pension expense of \$(86,461) and on-behalf revenue of \$7,391,500 for support provided by the state. At June 30, 2022, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 7,054	\$ 5,070
Net difference between projected and actual earnings on pension plan investments	-	82,476
Assumption changes	545	6,076
Changes in proportion and differences between District contributions and proportionate share of contributions	-	389,448
District contributions subsequent to the measurement date	<u>147,095</u>	<u>-</u>
Total	\$ <u>154,694</u>	\$ <u>483,070</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$475,471) will be recognized in pension expense as follows:

	<u>Year Ending June 30,</u>	<u>Amount</u>
2023		\$ (183,754)
2024		(119,535)
2025		(70,892)
2026		(76,489)
2027		<u>(24,801)</u>
Total		<u>\$ (475,471)</u>

**Illinois Municipal Retirement Fund**

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

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

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

*Plan Membership.* At December 31, 2021, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	115
Inactive, non-retired members	302
Active members	96
	<hr/>
Total	<u>513</u>

*Contributions.* As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2021 was 11.46 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

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

*Actuarial Assumptions.* The assumptions used to measure the total pension liability in the December 31, 2021 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 3.35% to 14.25%, and (c) price inflation of 2.50%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Projected Returns/Risk</b>	
		<b>One Year Arithmetic</b>	<b>Ten Year Geometric</b>
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00 %	4.89 %	3.15 %
Fixed income	25.00 %	(0.50)%	(0.60)%
Real estate	10.00 %	4.20 %	3.30 %
Alternatives	10.00 %		
Private equity		8.85 %	5.50 %
Hedge funds		-	-
Commodities		2.90 %	1.70 %
Cash equivalents	1.00 %	(0.90)%	(0.90)%

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

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

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
		<b>Discount Rate</b>	
Total pension liability	\$ 24,001,744	\$ 21,350,851	\$ 19,260,339
Plan fiduciary net position	<u>23,368,653</u>	<u>23,368,653</u>	<u>23,368,653</u>
Net pension liability/(asset)	<u>\$ 633,091</u>	<u>\$ (2,017,802)</u>	<u>\$ (4,108,314)</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)**

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2020	\$ 20,617,265	\$ 20,413,609	\$ 203,656
Service cost	345,439	-	345,439
Interest on total pension liability	1,475,252	-	1,475,252
Differences between expected and actual experience of the total pension liability	(203,753)	-	(203,753)
Benefit payments, including refunds of employee contributions	(883,352)	(883,352)	-
Contributions - employer	-	395,626	(395,626)
Contributions - employee	-	158,757	(158,757)
Net investment income	-	3,339,699	(3,339,699)
Other (net transfer)	-	(55,686)	55,686
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Balances at December 31, 2021	<u>\$ 21,350,851</u>	<u>\$ 23,368,653</u>	<u>\$ (2,017,802)</u>

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2022, the District recognized pension expense of \$(715,411). The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$ 10,842	\$ 84,620
Assumption changes	-	14,392
Net difference between projected and actual earnings on pension plan investments	-	2,485,242
Contributions subsequent to the measurement date	<u>190,188</u>	<u>-</u>
Total	<u>\$ 201,030</u>	<u>\$ 2,584,254</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$2,573,412) will be recognized in pension expense as follows:

<i>Year Ending June 30,</i>	<i>Amount</i>
2023	\$ (646,743)
2024	(943,346)
2025	(608,591)
2026	<u>(374,732)</u>
Total	<u>\$ (2,573,412)</u>

## LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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### **NOTE 11 - STATE AND FEDERAL AID CONTINGENCIES**

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

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

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 91, *Conduit Debt*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Total pension liability</b>			
Service cost	\$ 345,439	\$ 429,540	\$ 434,656
Interest	1,475,252	1,409,580	1,341,659
Differences between expected and actual experience	(203,753)	139,994	(33,513)
Changes of assumptions	-	(185,828)	-
Benefit payments, including refunds of member contributions	<u>(883,352)</u>	<u>(807,460)</u>	<u>(799,343)</u>
<b>Net change in total pension liability</b>	733,586	985,826	943,459
<b>Total pension liability - beginning</b>	<u>20,617,265</u>	<u>19,631,439</u>	<u>18,687,980</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 21,350,851</u>	<u>\$ 20,617,265</u>	<u>\$ 19,631,439</u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 395,626	\$ 429,766	\$ 378,499
Employee contributions	158,757	188,868	181,389
Net investment income	3,339,699	2,473,321	2,789,129
Benefit payments, including refunds of member contributions	(883,352)	(807,460)	(799,343)
Other (net transfer)	<u>(55,686)</u>	<u>96,303</u>	<u>(41,654)</u>
<b>Net change in plan fiduciary net position</b>	2,955,044	2,380,798	2,508,020
<b>Plan fiduciary net position - beginning</b>	<u>20,413,609</u>	<u>18,032,811</u>	<u>15,524,791</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 23,368,653</u>	<u>\$ 20,413,609</u>	<u>\$ 18,032,811</u>
<b>Employer's net pension liability/(asset) - ending (a) - (b)</b>	<u>\$ (2,017,802)</u>	<u>\$ 203,656</u>	<u>\$ 1,598,628</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	109.45%	99.01%	91.86%
<b>Covered payroll</b>	\$ 3,452,414	\$ 3,823,541	\$ 3,996,832
<b>Employer's net pension liability/(asset) as a percentage of covered payroll</b>	-58.45%	5.33%	40.00%

**Notes to Schedule:**

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

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

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

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS**  
 Eight Most Recent Fiscal Years

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

**Notes to Schedule:**

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

**Valuation date:**

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

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

**Other information:**

There were no benefit changes during the year.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**TEACHERS' RETIREMENT SYSTEM**

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE

OF THE COLLECTIVE NET PENSION LIABILITY AND SCHEDULE OF DISTRICT CONTRIBUTIONS

Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net pension liability	0.0015762%	0.0018614%	0.0019013%
District's proportionate share of the net pension liability	\$ 1,229,580	\$ 1,604,820	\$ 1,542,161
State's proportionate share of the net pension liability	<u>\$ 103,051,913</u>	<u>125,697,868</u>	<u>109,753,895</u>
Total net pension liability	<u>\$ 104,281,493</u>	<u>\$ 127,302,688</u>	<u>\$ 111,296,056</u>
Covered payroll	\$ 15,889,919	\$ 15,039,681	\$ 15,388,028
District's proportionate share of the net pension liability as a percentage of covered payroll	7.74%	10.67%	10.02%
Plan fiduciary net position as a percentage of the total pension liability	45.10%	37.80%	39.60%
Contractually required contribution	\$ 139,927	\$ 134,852	\$ 127,664
Contributions in relation to the contractually required contribution	<u>(147,095)</u>	<u>(133,730)</u>	<u>(133,322)</u>
Contribution deficiency (excess)	<u>\$ (7,168)</u>	<u>\$ 1,122</u>	<u>\$ (5,658)</u>
Contributions as a percentage of covered payroll	0.9257%	0.8892%	0.8664%

**Notes to Schedule:**

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

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

**Key Assumptions:**

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

See Auditors' Report and Notes to Required Supplementary Information

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

See Auditors' Report and Notes to Required Supplementary Information

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

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

**Notes to Schedule:**

The District implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

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

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

**Notes to Schedule:**

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

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

**Key Assumptions:**

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

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 14,660,294	\$ 15,801,144	\$ 1,140,850	\$ 14,470,216
Tort immunity levy	235,569	331,052	95,483	258,406
Special education levy	1,429,843	1,649,261	219,418	1,414,874
Corporate personal property replacement taxes	2,088,292	6,971,789	4,883,497	3,127,678
Investment income	130,519	186,555	56,036	152,847
Sales to pupils - lunch	-	944	944	2,152
Admissions - athletic	-	4,475	4,475	168
Fees	30,925	1,454	(29,471)	15,141
Other pupil activity revenue	977	695	(282)	-
Student activities	-	65,315	65,315	14,895
Rentals	-	57,370	57,370	-
Refund of prior years' expenditures	-	382	382	-
Other	<u>126,608</u>	<u>54,482</u>	<u>(72,126)</u>	<u>34,515</u>
Total local sources	<u>18,703,027</u>	<u>25,124,918</u>	<u>6,421,891</u>	<u>19,490,892</u>
<b>State sources</b>				
Evidence based funding	8,822,349	11,041,794	2,219,445	8,306,610
Special education - private facility tuition	259,946	165,430	(94,516)	199,241
Special education - orphanage - individual	463,294	314,944	(148,350)	304,577
Special education - orphanage - summer individual	15,052	16,695	1,643	15,052
State free lunch & breakfast	9,369	13,197	3,828	28
Early childhood - block grant	673,005	590,979	(82,026)	673,005
Technology - learning technology centers	1,655	-	(1,655)	1,655
Summer bridges	1,646	-	(1,646)	-
Other restricted revenue from state sources	<u>95,450</u>	<u>73,652</u>	<u>(21,798)</u>	<u>73,186</u>
Total state sources	<u>10,341,766</u>	<u>12,216,691</u>	<u>1,874,925</u>	<u>9,573,354</u>

See Auditors' Report and Notes to Required Supplementary Information

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Federal sources</b>				
National school lunch program	\$ -	\$ 663,017	\$ 663,017	\$ -
School breakfast program	-	116,237	116,237	-
Summer food service admin/program	500,000	23,033	(476,967)	448,176
Food service - other	-	88,206	88,206	59,076
Title I - Low income	822,530	2,130	(820,400)	639,281
Federal - special education - preschool flow-through	22,263	21,193	(1,070)	22,263
Federal - special education - IDEA - flow-through	522,749	520,039	(2,710)	647,018
Federal - special education - IDEA - room & board	111,580	-	(111,580)	111,581
Title III - English language acquisition	61,100	30,204	(30,896)	54,285
Medicaid matching funds - administrative outreach	178,825	20,631	(158,194)	137,183
Medicaid matching funds - fee-for-service program	-	103,045	103,045	113,511
Other restricted revenue from federal sources	<u>4,981,109</u>	<u>802,378</u>	<u>(4,178,731)</u>	<u>228,561</u>
Total federal sources	<u>7,200,156</u>	<u>2,390,113</u>	<u>(4,810,043)</u>	<u>2,460,935</u>
Total revenues	<u>36,244,949</u>	<u>39,731,722</u>	<u>3,486,773</u>	<u>31,525,181</u>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular programs</b>				
Salaries	9,225,968	9,268,920	(42,952)	8,509,288
Employee benefits	2,900,989	3,231,452	(330,463)	2,858,925
Purchased services	1,458,184	572,043	886,141	80,853
Supplies and materials	1,552,260	1,067,199	485,061	264,043
Capital outlay	2,850	700	2,150	-
Non-capitalized equipment	<u>12,707</u>	<u>6,974</u>	<u>5,733</u>	<u>-</u>
Total	<u>15,152,958</u>	<u>14,147,288</u>	<u>1,005,670</u>	<u>11,713,109</u>

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Special education programs</b>				
Salaries	\$ 2,761,329	\$ 2,407,882	\$ 353,447	\$ 2,381,198
Employee benefits	646,735	661,286	(14,551)	685,309
Purchased services	131,727	15,822	115,905	22,116
Supplies and materials	52,135	16,433	35,702	10,945
Capital outlay	5,247	-	5,247	-
Other objects	1,569	-	1,569	-
Non-capitalized equipment	20,213	252	19,961	1,164
Total	<u>3,618,955</u>	<u>3,101,675</u>	<u>517,280</u>	<u>3,100,732</u>
<b>Special education programs Pre-K</b>				
Salaries	397,788	303,707	94,081	314,599
Employee benefits	86,708	85,539	1,169	86,480
Purchased services	2,904	7,644	(4,740)	2,862
Supplies and materials	4,733	2,664	2,069	1,387
Total	<u>492,133</u>	<u>399,554</u>	<u>92,579</u>	<u>405,328</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	451,635	219,047	232,588	436,845
Employee benefits	86,961	65,844	21,117	168,149
Purchased services	117,325	68,488	48,837	227,372
Supplies and materials	44,747	84,423	(39,676)	69,008
Total	<u>700,668</u>	<u>437,802</u>	<u>262,866</u>	<u>901,374</u>
<b>Remedial and supplemental programs Pre - K</b>				
Salaries	375,576	508,694	(133,118)	482,439
Employee benefits	105,295	141,803	(36,508)	83,895
Purchased services	11,175	7,603	3,572	17,086
Supplies and materials	21,673	28,581	(6,908)	33,293
Other objects	-	1,600	(1,600)	391
Total	<u>513,719</u>	<u>688,281</u>	<u>(174,562)</u>	<u>617,104</u>
<b>Interscholastic programs</b>				
Salaries	397,452	272,645	124,807	176,658
Employee benefits	28,423	59,557	(31,134)	40,409
Purchased services	30,449	33,186	(2,737)	1,900
Supplies and materials	13,247	6,722	6,525	5,342
Capital outlay	2,149	-	2,149	-
Other objects	606	500	106	-
Non-capitalized equipment	2,299	150	2,149	-
Total	<u>474,625</u>	<u>372,760</u>	<u>101,865</u>	<u>224,309</u>

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Summer school programs</b>				
Salaries	\$ 72,942	\$ -	\$ 72,942	\$ -
Employee benefits	10,151	-	10,151	-
Supplies and materials	50,000	-	50,000	-
Total	133,093	-	133,093	-
<b>Gifted programs</b>				
Salaries	51,804	54,305	(2,501)	52,725
Employee benefits	21,728	31,660	(9,932)	29,371
Total	73,532	85,965	(12,433)	82,096
<b>Bilingual programs</b>				
Salaries	880,345	876,957	3,388	884,053
Employee benefits	151,276	277,836	(126,560)	262,447
Purchased services	149,532	176,196	(26,664)	14,872
Supplies and materials	23,096	31,098	(8,002)	3,377
Other objects	-	926	(926)	-
Total	1,204,249	1,363,013	(158,764)	1,164,749
<b>Special education programs K -12 - private tuition</b>				
Other objects	770,669	704,710	65,959	430,221
Total	770,669	704,710	65,959	430,221
<b>Student activities</b>				
Other objects	-	67,632	(67,632)	27,256
Total	-	67,632	(67,632)	27,256
Total instruction	23,134,601	21,368,680	1,765,921	18,666,278
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	585,996	559,173	26,823	449,964
Employee benefits	104,004	153,949	(49,945)	150,439
Purchased services	36	-	36	-
Supplies and materials	1,037	13,106	(12,069)	110
Total	691,073	726,228	(35,155)	600,513
<b>Health services</b>				
Salaries	214,271	391,192	(176,921)	381,758
Employee benefits	25,490	113,280	(87,790)	51,298
Purchased services	100,997	249,742	(148,745)	63,819
Supplies and materials	4,018	41,754	(37,736)	1,338
Total	344,776	795,968	(451,192)	498,213

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Speech pathology and audiology services</b>				
Salaries	\$ 523,495	\$ 635,478	\$ (111,983)	\$ 632,334
Employee benefits	61,079	130,116	(69,037)	117,251
Purchased services	42,717	2,197	40,520	-
Supplies and materials	1,622	1,906	(284)	540
Other objects	-	451	(451)	-
Total	<u>628,913</u>	<u>770,148</u>	<u>(141,235)</u>	<u>750,125</u>
Total pupils	<u>1,664,762</u>	<u>2,292,344</u>	<u>(627,582)</u>	<u>1,848,851</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	161,509	180,077	(18,568)	175,400
Employee benefits	31,977	49,747	(17,770)	56,390
Purchased services	653,920	435,258	218,662	28,855
Supplies and materials	213,484	2,408	211,076	92,020
Total	<u>1,060,890</u>	<u>667,490</u>	<u>393,400</u>	<u>352,665</u>
<b>Educational media services</b>				
Salaries	194,718	212,296	(17,578)	121,037
Employee benefits	56,555	86,054	(29,499)	59,014
Purchased services	130,114	58,068	72,046	40,134
Supplies and materials	152,551	135,058	17,493	1,301
Capital outlay	192,829	2,399	190,430	-
Non-capitalized equipment	235,345	151,345	84,000	-
Total	<u>962,112</u>	<u>645,220</u>	<u>316,892</u>	<u>221,486</u>
<b>Assessment and testing</b>				
Purchased services	-	-	-	30,188
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,188</u>
Total instructional staff	<u>2,023,002</u>	<u>1,312,710</u>	<u>710,292</u>	<u>604,339</u>
<b>General administration</b>				
<b>Board of education services</b>				
Employee benefits	50,997	28,704	22,293	21,062
Purchased services	536,892	338,818	198,074	492,861
Supplies and materials	7,259	13,112	(5,853)	7,732
Other objects	16,279	34,116	(17,837)	19,268
Non-capitalized equipment	4,653	-	4,653	-
Total	<u>616,080</u>	<u>414,750</u>	<u>201,330</u>	<u>540,923</u>

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Executive administration services</b>				
Salaries	\$ 297,483	\$ 322,786	\$ (25,303)	\$ 318,375
Employee benefits	41,998	91,505	(49,507)	94,306
Purchased services	291	45,137	(44,846)	3,669
Supplies and materials	34	12,563	(12,529)	1,920
Other objects	<u>3,876</u>	<u>5,287</u>	<u>(1,411)</u>	<u>4,245</u>
Total	<u>343,682</u>	<u>477,278</u>	<u>(133,596)</u>	<u>422,515</u>
<b>Special area administration services</b>				
Salaries	121,488	118,022	3,466	116,524
Employee benefits	56,292	52,454	3,838	34,699
Purchased services	2,071	1,338	733	480
Supplies and materials	<u>1,194</u>	<u>72</u>	<u>1,122</u>	<u>1,186</u>
Total	<u>181,045</u>	<u>171,886</u>	<u>9,159</u>	<u>152,889</u>
<b>Tort immunity services</b>				
Salaries	70,000	65,000	5,000	-
Purchased services	<u>245,312</u>	<u>204,463</u>	<u>40,849</u>	<u>367,173</u>
Total	<u>315,312</u>	<u>269,463</u>	<u>45,849</u>	<u>367,173</u>
Total general administration	<u>1,456,119</u>	<u>1,333,377</u>	<u>122,742</u>	<u>1,483,500</u>
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	1,086,893	1,130,821	(43,928)	1,093,913
Employee benefits	501,637	489,877	11,760	163,581
Purchased services	21,123	2,239	18,884	4,203
Supplies and materials	-	523	(523)	-
Other objects	<u>17,139</u>	<u>1,624</u>	<u>15,515</u>	<u>948</u>
Total	<u>1,626,792</u>	<u>1,625,084</u>	<u>1,708</u>	<u>1,262,645</u>
Total school administration	<u>1,626,792</u>	<u>1,625,084</u>	<u>1,708</u>	<u>1,262,645</u>
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	127,209	70,957	56,252	118,747
Employee benefits	33,250	14,751	18,499	27,834
Purchased services	1,020	400	620	-
Supplies and materials	218	-	218	-
Other objects	<u>1,428</u>	<u>2,025</u>	<u>(597)</u>	<u>1,170</u>
Total	<u>163,125</u>	<u>88,133</u>	<u>74,992</u>	<u>147,751</u>

See Auditors' Report and Notes to Required Supplementary Information

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Fiscal services</b>				
Salaries	\$ 176,439	\$ 123,158	\$ 53,281	\$ 66,864
Employee benefits	35,629	32,429	3,200	20,214
Purchased services	28,990	201,528	(172,538)	116,305
Supplies and materials	<u>964</u>	<u>928</u>	<u>36</u>	<u>2,087</u>
Total	<u>242,022</u>	<u>358,043</u>	<u>(116,021)</u>	<u>205,470</u>
<b>Operation and maintenance of plant services</b>				
Capital outlay	-	559	(559)	-
Non-capitalized equipment	<u>4,694</u>	<u>-</u>	<u>4,694</u>	<u>-</u>
Total	<u>4,694</u>	<u>559</u>	<u>4,135</u>	<u>-</u>
<b>Food services</b>				
Salaries	319,257	359,843	(40,586)	315,751
Employee benefits	17,274	9,079	8,195	19,833
Purchased services	457,719	544,335	(86,616)	159,960
Supplies and materials	36,197	88,367	(52,170)	59,076
Capital outlay	2,775	-	2,775	-
Non-capitalized equipment	<u>2,836</u>	<u>-</u>	<u>2,836</u>	<u>-</u>
Total	<u>836,058</u>	<u>1,001,624</u>	<u>(165,566)</u>	<u>554,620</u>
Total business	<u>1,245,899</u>	<u>1,448,359</u>	<u>(202,460)</u>	<u>907,841</u>
<b>Central</b>				
<b>Staff services</b>				
Salaries	162,030	110,081	51,949	122,229
Employee benefits	51,356	20,541	30,815	39,331
Purchased services	386,925	739,813	(352,888)	382,087
Supplies and materials	1,258	169	1,089	916
Other objects	<u>403</u>	<u>-</u>	<u>403</u>	<u>89</u>
Total	<u>601,972</u>	<u>870,604</u>	<u>(268,632)</u>	<u>544,652</u>
<b>Data processing services</b>				
Salaries	81,915	73,312	8,603	137,829
Employee benefits	33,195	20,231	12,964	35,322
Purchased services	514,765	576,407	(61,642)	436,287
Supplies and materials	251,006	230,799	20,207	226,224
Capital outlay	104,000	151,030	(47,030)	-
Other objects	306	447	(141)	-
Non-capitalized equipment	<u>-</u>	<u>15,047</u>	<u>(15,047)</u>	<u>-</u>
Total	<u>985,187</u>	<u>1,067,273</u>	<u>(82,086)</u>	<u>835,662</u>
Total central	<u>1,587,159</u>	<u>1,937,877</u>	<u>(350,718)</u>	<u>1,380,314</u>
Total support services	<u>9,603,733</u>	<u>9,949,751</u>	<u>(346,018)</u>	<u>7,487,490</u>

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Community services</b>				
Salaries	\$ 195,539	\$ 158,385	\$ 37,154	\$ 214,452
Employee benefits	3,977	7,184	(3,207)	48,217
Purchased services	8,150	1,231	6,919	9,167
Supplies and materials	<u>7,930</u>	<u>7,957</u>	<u>(27)</u>	<u>7,933</u>
Total community services	<u>215,596</u>	<u>174,757</u>	<u>40,839</u>	<u>279,769</u>
<b>Payments to other districts and governmental units</b>				
<b>Payments for regular programs</b>				
Purchased services	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
<b>Payments for special education programs</b>				
Purchased services	1,606,889	1,573,760	33,129	1,673,142
Other objects	<u>128,717</u>	<u>172,300</u>	<u>(43,583)</u>	<u>164,010</u>
Total	<u>1,735,606</u>	<u>1,746,060</u>	<u>(10,454)</u>	<u>1,837,152</u>
<b>Other payments to in-state governmental units</b>				
Other objects	<u>-</u>	<u>172,624</u>	<u>(172,624)</u>	<u>184,644</u>
Total	<u>-</u>	<u>172,624</u>	<u>(172,624)</u>	<u>184,644</u>
<b>Payments for Regular Programs - Tuition</b>				
Other objects	<u>43,262</u>	<u>-</u>	<u>43,262</u>	<u>-</u>
Total	<u>43,262</u>	<u>-</u>	<u>43,262</u>	<u>-</u>
<b>Payments for special education programs - tuition</b>				
Other objects	<u>1,313,780</u>	<u>1,046,616</u>	<u>267,164</u>	<u>1,264,810</u>
Total	<u>1,313,780</u>	<u>1,046,616</u>	<u>267,164</u>	<u>1,264,810</u>
Total payments to other districts and governmental units	<u>3,093,198</u>	<u>2,965,300</u>	<u>127,898</u>	<u>3,286,606</u>
Total expenditures	<u>36,047,128</u>	<u>34,458,488</u>	<u>1,588,640</u>	<u>29,720,143</u>
Excess (deficiency) of revenues over expenditures	<u>197,821</u>	<u>5,273,234</u>	<u>5,075,413</u>	<u>1,805,038</u>

See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Other financing sources (uses)</b>				
Transfer for principal on leases	\$ -	\$ (52,234)	\$ (52,234)	\$ -
Transfer for interest on leases	-	(8,216)	(8,216)	-
Total other financing sources (uses)	-	(60,450)	(60,450)	-
Net change in fund balance	<u>\$ 197,821</u>	5,212,784	<u>\$ 5,014,963</u>	1,805,038
Fund balance, beginning of year		<u>10,298,366</u>		<u>8,493,328</u>
Fund balance, end of year		<u>\$ 15,511,150</u>		<u>\$ 10,298,366</u>

See Auditors' Report and Notes to Required Supplementary Information

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 2,048,953	\$ 2,300,595	\$ 251,642	\$ 2,002,368
Investment income	26,729	43,038	16,309	20,488
Rentals	-	-	-	925
Total local sources	<u>2,075,682</u>	<u>2,343,633</u>	<u>267,951</u>	<u>2,023,781</u>
<b>State sources</b>				
Evidence based funding	<u>1,150,000</u>	<u>1,150,000</u>	<u>-</u>	<u>1,000,000</u>
Total state sources	<u>1,150,000</u>	<u>1,150,000</u>	<u>-</u>	<u>1,000,000</u>
<b>Federal sources</b>				
Other restricted revenue from federal sources	<u>2,087,903</u>	<u>117,384</u>	<u>(1,970,519)</u>	<u>148,758</u>
Total federal sources	<u>2,087,903</u>	<u>117,384</u>	<u>(1,970,519)</u>	<u>148,758</u>
Total revenues	<u>5,313,585</u>	<u>3,611,017</u>	<u>(1,702,568)</u>	<u>3,172,539</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Capital outlay	<u>55,777</u>	<u>-</u>	<u>55,777</u>	<u>-</u>
Total	<u>55,777</u>	<u>-</u>	<u>55,777</u>	<u>-</u>
<b>Operation and maintenance of plant services</b>				
Salaries	1,058,912	1,240,255	(181,343)	1,169,525
Employee benefits	277,718	292,373	(14,655)	340,850
Purchased services	2,181,639	639,636	1,542,003	441,371
Supplies and materials	1,352,873	737,028	615,845	549,720
Capital outlay	270,538	11,200	259,338	90,381
Other objects	538	-	538	475
Non-capitalized equipment	<u>22,975</u>	<u>38,906</u>	<u>(15,931)</u>	<u>-</u>
Total	<u>5,165,193</u>	<u>2,959,398</u>	<u>2,205,795</u>	<u>2,592,322</u>
Total business	<u>5,220,970</u>	<u>2,959,398</u>	<u>2,261,572</u>	<u>2,592,322</u>
Total support services	<u>5,220,970</u>	<u>2,959,398</u>	<u>2,261,572</u>	<u>2,592,322</u>
Total expenditures	<u>5,220,970</u>	<u>2,959,398</u>	<u>2,261,572</u>	<u>2,592,322</u>
Net change in fund balance	<u>\$ 92,615</u>	651,619	<u>\$ 559,004</u>	580,217
Fund balance, beginning of year		<u>2,098,348</u>		<u>1,518,131</u>
Fund balance, end of year		<u>\$ 2,749,967</u>		<u>\$ 2,098,348</u>

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See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103  
TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 1,216,761	\$ 761,008	\$ (455,753)	\$ 1,161,397
Investment income	<u>30,866</u>	<u>62,514</u>	<u>31,648</u>	<u>44,894</u>
Total local sources	<u>1,247,627</u>	<u>823,522</u>	<u>(424,105)</u>	<u>1,206,291</u>
<b>State sources</b>				
Transportation - regular/vocational	193,435	5,229	(188,206)	196,623
Transportation - special education	<u>508,549</u>	<u>171,538</u>	<u>(337,011)</u>	<u>716,763</u>
Total state sources	<u>701,984</u>	<u>176,767</u>	<u>(525,217)</u>	<u>913,386</u>
<b>Federal sources</b>				
Other restricted revenue from federal sources	<u>109,652</u>	<u>-</u>	<u>(109,652)</u>	<u>-</u>
Total federal sources	<u>109,652</u>	<u>-</u>	<u>(109,652)</u>	<u>-</u>
Total revenues	<u>2,059,263</u>	<u>1,000,289</u>	<u>(1,058,974)</u>	<u>2,119,677</u>
<b>Expenditures</b>				
<b>Support Services</b>				
<b>Pupils</b>				
<b>Other support services - pupils</b>				
Salaries	21,213	-	21,213	918
Employee benefits	<u>7,679</u>	<u>-</u>	<u>7,679</u>	<u>-</u>
Total	<u>28,892</u>	<u>-</u>	<u>28,892</u>	<u>918</u>
Total pupils	<u>28,892</u>	<u>-</u>	<u>28,892</u>	<u>918</u>
<b>Business</b>				
<b>Pupil transportation services</b>				
Salaries	10,109	14,006	(3,897)	-
Employee benefits	231	136	95	-
Purchased services	<u>2,005,942</u>	<u>1,486,720</u>	<u>519,222</u>	<u>446,391</u>
Total	<u>2,016,282</u>	<u>1,500,862</u>	<u>515,420</u>	<u>446,391</u>
Total business	<u>2,016,282</u>	<u>1,500,862</u>	<u>515,420</u>	<u>446,391</u>
Total support services	<u>2,045,174</u>	<u>1,500,862</u>	<u>544,312</u>	<u>447,309</u>
Total expenditures	<u>2,045,174</u>	<u>1,500,862</u>	<u>544,312</u>	<u>447,309</u>
Net change in fund balance	<u>\$ 14,089</u>	<u>(500,573)</u>	<u>\$ (514,662)</u>	<u>1,672,368</u>
Fund balance, beginning of year		<u>3,951,466</u>		<u>2,279,098</u>
Fund balance, end of year		<u>\$ 3,450,893</u>		<u>\$ 3,951,466</u>

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See Auditors' Report and Notes to Required Supplementary Information

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND**

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

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 401,852	\$ 320,119	\$ (81,733)	\$ 268,904
Social security/Medicare only levy	401,852	320,119	(81,733)	268,904
Corporate personal property replacement taxes	180,000	180,000	-	180,000
Investment income	<u>21,285</u>	<u>27,014</u>	<u>5,729</u>	<u>23,327</u>
Total local sources	<u>1,004,989</u>	<u>847,252</u>	<u>(157,737)</u>	<u>741,135</u>
Total revenues	<u>1,004,989</u>	<u>847,252</u>	<u>(157,737)</u>	<u>741,135</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Regular programs	144,300	135,395	8,905	121,586
Special education programs	146,457	139,728	6,729	138,676
Special education programs Pre-K	33,946	21,193	12,753	26,333
Remedial and supplemental programs K - 12	22,713	3,936	18,777	10,889
Remedial and supplemental programs Pre-K	36,859	19,601	17,258	23,392
Interscholastic programs	14,958	5,770	9,188	2,415
Summer school programs	33	-	33	-
Gifted programs	715	750	(35)	725
Bilingual programs	<u>13,200</u>	<u>12,437</u>	<u>763</u>	<u>12,413</u>
Total instruction	<u>413,181</u>	<u>338,810</u>	<u>74,371</u>	<u>336,429</u>
<b>Support services</b>				
<b>Pupils</b>				
Attendance and social work services	6,304	7,907	(1,603)	6,342
Health services	30,810	69,003	(38,193)	71,609
Speech pathology and audiology services	7,066	9,019	(1,953)	8,974
Other support services - pupils	<u>3,721</u>	<u>-</u>	<u>3,721</u>	<u>1,072</u>
Total pupils	<u>47,901</u>	<u>85,929</u>	<u>(38,028)</u>	<u>87,997</u>
<b>Instructional staff</b>				
Improvement of instructional staff	8,687	2,655	6,032	2,663
Educational media services	<u>2,722</u>	<u>2,991</u>	<u>(269)</u>	<u>1,674</u>
Total instructional staff	<u>11,409</u>	<u>5,646</u>	<u>5,763</u>	<u>4,337</u>
<b>General administration</b>				
Executive administration services	16,304	19,436	(3,132)	20,268
Special area administration services	<u>8,136</u>	<u>1,706</u>	<u>6,430</u>	<u>1,687</u>
Total general administration	<u>24,440</u>	<u>21,142</u>	<u>3,298</u>	<u>21,955</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>School administration</b>				
Office of the principal services	\$ 66,911	\$ 60,170	\$ 6,741	\$ 68,749
Total school administration	<u>66,911</u>	<u>60,170</u>	<u>6,741</u>	<u>68,749</u>
<b>Business</b>				
Direction of business support services	2,290	1,047	1,243	1,718
Fiscal services	45,231	26,090	19,141	13,067
Operations and maintenance of plant services	245,243	232,537	12,706	215,469
Pupil transportation services	454	710	(256)	-
Food services	<u>43,274</u>	<u>44,158</u>	<u>(884)</u>	<u>56,202</u>
Total business	<u>336,492</u>	<u>304,542</u>	<u>31,950</u>	<u>286,456</u>
<b>Central</b>				
Staff services	5,309	24,536	(19,227)	23,011
Data processing services	<u>63,927</u>	<u>14,284</u>	<u>49,643</u>	<u>26,363</u>
Total central	<u>69,236</u>	<u>38,820</u>	<u>30,416</u>	<u>49,374</u>
Total support services	<u>556,389</u>	<u>516,249</u>	<u>40,140</u>	<u>518,868</u>
<b>Community services</b>				
	<u>29,727</u>	<u>24,724</u>	<u>5,003</u>	<u>26,745</u>
Total expenditures	<u>999,297</u>	<u>879,783</u>	<u>119,514</u>	<u>882,042</u>
Net change in fund balance	<u>\$ 5,692</u>	<u>(32,531)</u>	<u>\$ (38,223)</u>	<u>(140,907)</u>
Fund balance, beginning of year		<u>1,462,161</u>		<u>1,603,068</u>
Fund balance, end of year		<u>\$ 1,429,630</u>		<u>\$ 1,462,161</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Data**

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

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

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

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

**Budget Reconciliations**

The Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (GAAP basis) includes “on-behalf” payments received and made for the amounts contributed by the State of Illinois for the employer’s share of the Teachers Retirement System pension. The District does not budget for these amounts in the Educational Accounts of the General Fund. The differences between the budget and GAAP basis are as follows:

	<i>Revenues</i>	<i>Expenditures</i>
General Fund Budgetary Basis	\$ 39,731,722	\$ 34,458,488
To adjust for on-behalf payments received	8,017,370	-
To adjust for on-behalf payments made	-	8,017,370
General Fund GAAP Basis	<u>\$ 47,749,092</u>	<u>\$ 42,475,858</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**DEBT SERVICE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 981,699	\$ 1,074,637	\$ 92,938	\$ 961,122
Investment income	<u>9,274</u>	<u>12,807</u>	<u>3,533</u>	<u>12,305</u>
Total local sources	<u>990,973</u>	<u>1,087,444</u>	<u>96,471</u>	<u>973,427</u>
<b>State sources</b>				
Evidence based funding	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,450</u>
Total state sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,450</u>
Total revenues	<u>990,973</u>	<u>1,087,444</u>	<u>96,471</u>	<u>1,033,877</u>
<b>Expenditures</b>				
<b>Debt services</b>				
<b>Payments on long term debt</b>				
Interest on long term debt	150,675	153,716	(3,041)	156,462
Principal payments on long term debt	<u>892,500</u>	<u>902,234</u>	<u>(9,734)</u>	<u>899,488</u>
Total	<u>1,043,175</u>	<u>1,055,950</u>	<u>(12,775)</u>	<u>1,055,950</u>
Total debt services	<u>1,043,175</u>	<u>1,055,950</u>	<u>(12,775)</u>	<u>1,055,950</u>
Total expenditures	<u>1,043,175</u>	<u>1,055,950</u>	<u>(12,775)</u>	<u>1,055,950</u>
Excess (deficiency) of revenues over expenditures	<u>(52,202)</u>	<u>31,494</u>	<u>83,696</u>	<u>(22,073)</u>
<b>Other financing sources (uses)</b>				
Transfer for principal on leases	-	52,234	52,234	-
Transfer for interest on leases	<u>-</u>	<u>8,216</u>	<u>8,216</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>60,450</u>	<u>60,450</u>	<u>-</u>
Net change in fund balance	<u>\$ (52,202)</u>	91,944	<u>\$ 144,146</u>	(22,073)
Fund balance, beginning of year		<u>828,881</u>		<u>850,954</u>
Fund balance, end of year		<u>\$ 920,825</u>		<u>\$ 828,881</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**CAPITAL PROJECTS FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
Investment income	\$ 5	\$ 7	\$ 2	\$ 6
Total local sources	<u>5</u>	<u>7</u>	<u>2</u>	<u>6</u>
Total revenues	<u>5</u>	<u>7</u>	<u>2</u>	<u>6</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 5</u>	7	<u>\$ 2</u>	6
Fund balance, beginning of year		<u>453</u>		<u>447</u>
Fund balance, end of year		<u>\$ 460</u>		<u>\$ 453</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 206,051	\$ 296,982	\$ 90,931	\$ 257,359
Investment income	<u>11,862</u>	<u>21,667</u>	<u>9,805</u>	<u>16,757</u>
Total local sources	<u>217,913</u>	<u>318,649</u>	<u>100,736</u>	<u>274,116</u>
<b>State sources</b>				
School infrastructure - maintenance projects	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
Total state sources	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
Total revenues	<u>267,913</u>	<u>318,649</u>	<u>50,736</u>	<u>274,116</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Operation and maintenance of plant services</b>				
Purchased services	159,740	-	159,740	67,171
Supplies and materials	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,191</u>
Total	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>130,362</u>
Total business	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>130,362</u>
Total support services	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>130,362</u>
Total expenditures	<u>159,740</u>	<u>-</u>	<u>159,740</u>	<u>130,362</u>
Net change in fund balance	<u>\$ 108,173</u>	318,649	<u>\$ 210,476</u>	143,754
Fund balance, beginning of year		<u>1,269,693</u>		<u>1,125,939</u>
Fund balance, end of year		<u>\$ 1,588,342</u>		<u>\$ 1,269,693</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**GENERAL FUND**

COMBINING BALANCE SHEET

AS OF JUNE 30, 2022

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Assets</b>				
Cash and investments	\$ 12,835,858	\$ 253,742	\$ 1,819,134	\$ 14,908,734
Student activity cash	79,405	-	-	79,405
Receivables (net allowance for uncollectibles):				
Property taxes	6,889,198	141,787	136,732	7,167,717
Replacement taxes	1,171,740	-	-	1,171,740
Intergovernmental	<u>3,293,665</u>	<u>-</u>	<u>-</u>	<u>3,293,665</u>
Total assets	<u>\$ 24,269,866</u>	<u>\$ 395,529</u>	<u>\$ 1,955,866</u>	<u>\$ 26,621,261</u>
<b>Liabilities, deferred inflows of resources, and fund balance</b>				
<b>Liabilities</b>				
Accounts payable	\$ 465,678	\$ 12,932	\$ -	\$ 478,610
Salaries and wages payable	171,681	-	-	171,681
Payroll deductions payable	5,645	-	-	5,645
Health claims payable	<u>675,945</u>	<u>-</u>	<u>-</u>	<u>675,945</u>
Total liabilities	<u>1,318,949</u>	<u>12,932</u>	<u>-</u>	<u>1,331,881</u>
<b>Deferred inflows of resources</b>				
Property taxes levied for a future period	6,889,198	141,787	136,732	7,167,717
Unavailable state and federal aid receivable	<u>2,610,513</u>	<u>-</u>	<u>-</u>	<u>2,610,513</u>
Total deferred inflows of resources	<u>9,499,711</u>	<u>141,787</u>	<u>136,732</u>	<u>9,778,230</u>
<b>Fund balance</b>				
Restricted	-	240,810	-	240,810
Assigned	79,405	-	-	79,405
Unassigned	<u>13,371,801</u>	<u>-</u>	<u>1,819,134</u>	<u>15,190,935</u>
Total fund balance	<u>13,451,206</u>	<u>240,810</u>	<u>1,819,134</u>	<u>15,511,150</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 24,269,866</u>	<u>\$ 395,529</u>	<u>\$ 1,955,866</u>	<u>\$ 26,621,261</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**GENERAL FUND**

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Revenues</b>				
Property taxes	\$ 17,232,983	\$ 331,052	\$ 217,422	\$ 17,781,457
Corporate personal property replacement taxes	6,971,789	-	-	6,971,789
State aid	20,234,061	-	-	20,234,061
Federal aid	2,390,113	-	-	2,390,113
Investment income	158,977	2,697	24,881	186,555
Student activities	65,315	-	-	65,315
Other	119,802	-	-	119,802
<b>Total revenues</b>	<b>47,173,040</b>	<b>333,749</b>	<b>242,303</b>	<b>47,749,092</b>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	14,146,588	-	-	14,146,588
Special programs	4,643,741	-	-	4,643,741
Other instructional programs	2,510,019	-	-	2,510,019
Student activities	67,632	-	-	67,632
State retirement contributions	8,017,370	-	-	8,017,370
Support Services:				
Pupils	2,292,344	-	-	2,292,344
Instructional staff	1,310,311	-	-	1,310,311
General administration	1,063,914	269,463	-	1,333,377
School administration	1,625,084	-	-	1,625,084
Business	1,447,800	-	-	1,447,800
Central	1,786,847	-	-	1,786,847
Community services	174,757	-	-	174,757
Payments to other districts and gov't units	2,965,300	-	-	2,965,300
Capital outlay	154,688	-	-	154,688
<b>Total expenditures</b>	<b>42,206,395</b>	<b>269,463</b>	<b>-</b>	<b>42,475,858</b>
Excess (deficiency) of revenues over expenditures	4,966,645	64,286	242,303	5,273,234
<b>Other financing sources (uses)</b>				
Transfers (out)	(60,450)	-	-	(60,450)
<b>Total other financing sources (uses)</b>	<b>(60,450)</b>	<b>-</b>	<b>-</b>	<b>(60,450)</b>
Net change in fund balance	4,906,195	64,286	242,303	5,212,784
Fund balance, beginning of year	8,545,011	176,524	1,576,831	10,298,366
Fund balance, end of year	\$ 13,451,206	\$ 240,810	\$ 1,819,134	\$ 15,511,150

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 14,545,443	\$ 15,583,722	\$ 1,038,279	\$ 14,392,826
Special education levy	1,429,843	1,649,261	219,418	1,414,874
Corporate personal property replacement taxes	2,088,292	6,971,789	4,883,497	3,127,678
Investment income	103,314	158,977	55,663	129,149
Sales to pupils - lunch	-	944	944	2,152
Admissions - athletic	-	4,475	4,475	168
Fees	30,925	1,454	(29,471)	15,141
Other pupil activity revenue	977	695	(282)	-
Student activities	-	65,315	65,315	14,895
Rentals	-	57,370	57,370	-
Refund of prior years' expenditures	-	382	382	-
Other	<u>126,608</u>	<u>54,482</u>	<u>(72,126)</u>	<u>34,515</u>
Total local sources	<u>18,325,402</u>	<u>24,548,866</u>	<u>6,223,464</u>	<u>19,131,398</u>
<b>State sources</b>				
Evidence based funding	8,822,349	11,041,794	2,219,445	8,306,610
Special education - private facility tuition	259,946	165,430	(94,516)	199,241
Special education - orphanage - individual	463,294	314,944	(148,350)	304,577
Special education - orphanage - summer individual	15,052	16,695	1,643	15,052
State free lunch & breakfast	9,369	13,197	3,828	28
Early childhood - block grant	673,005	590,979	(82,026)	673,005
Technology - learning technology centers	1,655	-	(1,655)	1,655
Summer bridges	1,646	-	(1,646)	-
Other restricted revenue from state sources	<u>95,450</u>	<u>73,652</u>	<u>(21,798)</u>	<u>73,186</u>
Total state sources	<u>10,341,766</u>	<u>12,216,691</u>	<u>1,874,925</u>	<u>9,573,354</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	
<b>Federal sources</b>				
National school lunch program	\$ -	\$ 663,017	\$ 663,017	\$ -
School breakfast program	-	116,237	116,237	-
Summer food service admin/program	500,000	23,033	(476,967)	448,176
Food service - other	-	88,206	88,206	59,076
Title I - Low income	822,530	2,130	(820,400)	639,281
Federal - special education - preschool flow-through	22,263	21,193	(1,070)	22,263
Federal - special education - IDEA - flow-through	522,749	520,039	(2,710)	647,018
Federal - special education - IDEA - room & board	111,580	-	(111,580)	111,581
Title III - English language acquisition	61,100	30,204	(30,896)	54,285
Medicaid matching funds - administrative outreach	178,825	20,631	(158,194)	137,183
Medicaid matching funds - fee-for-service program	-	103,045	103,045	113,511
Other restricted revenue from federal sources	<u>4,981,109</u>	<u>802,378</u>	<u>(4,178,731)</u>	<u>228,561</u>
Total federal sources	<u>7,200,156</u>	<u>2,390,113</u>	<u>(4,810,043)</u>	<u>2,460,935</u>
Total revenues	<u>35,867,324</u>	<u>39,155,670</u>	<u>3,288,346</u>	<u>31,165,687</u>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular programs</b>				
Salaries	9,225,968	9,268,920	(42,952)	8,509,288
Employee benefits	2,900,989	3,231,452	(330,463)	2,858,925
Purchased services	1,458,184	572,043	886,141	80,853
Supplies and materials	1,552,260	1,067,199	485,061	264,043
Capital outlay	2,850	700	2,150	-
Non-capitalized equipment	<u>12,707</u>	<u>6,974</u>	<u>5,733</u>	<u>-</u>
Total	<u>15,152,958</u>	<u>14,147,288</u>	<u>1,005,670</u>	<u>11,713,109</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Special education programs</b>				
Salaries	\$ 2,761,329	\$ 2,407,882	\$ 353,447	\$ 2,381,198
Employee benefits	646,735	661,286	(14,551)	685,309
Purchased services	131,727	15,822	115,905	22,116
Supplies and materials	52,135	16,433	35,702	10,945
Capital outlay	5,247	-	5,247	-
Other objects	1,569	-	1,569	-
Non-capitalized equipment	<u>20,213</u>	<u>252</u>	<u>19,961</u>	<u>1,164</u>
Total	<u>3,618,955</u>	<u>3,101,675</u>	<u>517,280</u>	<u>3,100,732</u>
<b>Special education programs Pre-K</b>				
Salaries	397,788	303,707	94,081	314,599
Employee benefits	86,708	85,539	1,169	86,480
Purchased services	2,904	7,644	(4,740)	2,862
Supplies and materials	<u>4,733</u>	<u>2,664</u>	<u>2,069</u>	<u>1,387</u>
Total	<u>492,133</u>	<u>399,554</u>	<u>92,579</u>	<u>405,328</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	451,635	219,047	232,588	436,845
Employee benefits	86,961	65,844	21,117	168,149
Purchased services	117,325	68,488	48,837	227,372
Supplies and materials	<u>44,747</u>	<u>84,423</u>	<u>(39,676)</u>	<u>69,008</u>
Total	<u>700,668</u>	<u>437,802</u>	<u>262,866</u>	<u>901,374</u>
<b>Remedial and supplemental programs Pre - K</b>				
Salaries	375,576	508,694	(133,118)	482,439
Employee benefits	105,295	141,803	(36,508)	83,895
Purchased services	11,175	7,603	3,572	17,086
Supplies and materials	21,673	28,581	(6,908)	33,293
Other objects	<u>-</u>	<u>1,600</u>	<u>(1,600)</u>	<u>391</u>
Total	<u>513,719</u>	<u>688,281</u>	<u>(174,562)</u>	<u>617,104</u>
<b>Interscholastic programs</b>				
Salaries	397,452	272,645	124,807	176,658
Employee benefits	28,423	59,557	(31,134)	40,409
Purchased services	30,449	33,186	(2,737)	1,900
Supplies and materials	13,247	6,722	6,525	5,342
Capital outlay	2,149	-	2,149	-
Other objects	606	500	106	-
Non-capitalized equipment	<u>2,299</u>	<u>150</u>	<u>2,149</u>	<u>-</u>
Total	<u>474,625</u>	<u>372,760</u>	<u>101,865</u>	<u>224,309</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Summer school programs</b>				
Salaries	\$ 72,942	\$ -	\$ 72,942	\$ -
Employee benefits	10,151	-	10,151	-
Supplies and materials	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total	<u>133,093</u>	<u>-</u>	<u>133,093</u>	<u>-</u>
<b>Gifted programs</b>				
Salaries	51,804	54,305	(2,501)	52,725
Employee benefits	<u>21,728</u>	<u>31,660</u>	<u>(9,932)</u>	<u>29,371</u>
Total	<u>73,532</u>	<u>85,965</u>	<u>(12,433)</u>	<u>82,096</u>
<b>Bilingual programs</b>				
Salaries	880,345	876,957	3,388	884,053
Employee benefits	151,276	277,836	(126,560)	262,447
Purchased services	149,532	176,196	(26,664)	14,872
Supplies and materials	23,096	31,098	(8,002)	3,377
Other objects	<u>-</u>	<u>926</u>	<u>(926)</u>	<u>-</u>
Total	<u>1,204,249</u>	<u>1,363,013</u>	<u>(158,764)</u>	<u>1,164,749</u>
<b>Special education programs K -12 - private tuition</b>				
Other objects	<u>770,669</u>	<u>704,710</u>	<u>65,959</u>	<u>430,221</u>
Total	<u>770,669</u>	<u>704,710</u>	<u>65,959</u>	<u>430,221</u>
<b>Student activities</b>				
Other objects	<u>-</u>	<u>67,632</u>	<u>(67,632)</u>	<u>27,256</u>
Total	<u>-</u>	<u>67,632</u>	<u>(67,632)</u>	<u>27,256</u>
Total instruction	<u>23,134,601</u>	<u>21,368,680</u>	<u>1,765,921</u>	<u>18,666,278</u>
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	585,996	559,173	26,823	449,964
Employee benefits	104,004	153,949	(49,945)	150,439
Purchased services	36	-	36	-
Supplies and materials	<u>1,037</u>	<u>13,106</u>	<u>(12,069)</u>	<u>110</u>
Total	<u>691,073</u>	<u>726,228</u>	<u>(35,155)</u>	<u>600,513</u>
<b>Health services</b>				
Salaries	214,271	391,192	(176,921)	381,758
Employee benefits	25,490	113,280	(87,790)	51,298
Purchased services	100,997	249,742	(148,745)	63,819
Supplies and materials	<u>4,018</u>	<u>41,754</u>	<u>(37,736)</u>	<u>1,338</u>
Total	<u>344,776</u>	<u>795,968</u>	<u>(451,192)</u>	<u>498,213</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Speech pathology and audiology services</b>				
Salaries	\$ 523,495	\$ 635,478	\$ (111,983)	\$ 632,334
Employee benefits	61,079	130,116	(69,037)	117,251
Purchased services	42,717	2,197	40,520	-
Supplies and materials	1,622	1,906	(284)	540
Other objects	-	451	(451)	-
Total	<u>628,913</u>	<u>770,148</u>	<u>(141,235)</u>	<u>750,125</u>
Total pupils	<u>1,664,762</u>	<u>2,292,344</u>	<u>(627,582)</u>	<u>1,848,851</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	161,509	180,077	(18,568)	175,400
Employee benefits	31,977	49,747	(17,770)	56,390
Purchased services	653,920	435,258	218,662	28,855
Supplies and materials	213,484	2,408	211,076	92,020
Total	<u>1,060,890</u>	<u>667,490</u>	<u>393,400</u>	<u>352,665</u>
<b>Educational media services</b>				
Salaries	194,718	212,296	(17,578)	121,037
Employee benefits	56,555	86,054	(29,499)	59,014
Purchased services	130,114	58,068	72,046	40,134
Supplies and materials	152,551	135,058	17,493	1,301
Capital outlay	192,829	2,399	190,430	-
Non-capitalized equipment	235,345	151,345	84,000	-
Total	<u>962,112</u>	<u>645,220</u>	<u>316,892</u>	<u>221,486</u>
<b>Assessment and testing</b>				
Purchased services	-	-	-	30,188
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,188</u>
Total instructional staff	<u>2,023,002</u>	<u>1,312,710</u>	<u>710,292</u>	<u>604,339</u>
<b>General administration</b>				
<b>Board of education services</b>				
Employee benefits	50,997	28,704	22,293	21,062
Purchased services	536,892	338,818	198,074	492,861
Supplies and materials	7,259	13,112	(5,853)	7,732
Other objects	16,279	34,116	(17,837)	19,268
Non-capitalized equipment	4,653	-	4,653	-
Total	<u>616,080</u>	<u>414,750</u>	<u>201,330</u>	<u>540,923</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Executive administration services</b>				
Salaries	\$ 297,483	\$ 322,786	\$ (25,303)	\$ 318,375
Employee benefits	41,998	91,505	(49,507)	94,306
Purchased services	291	45,137	(44,846)	3,669
Supplies and materials	34	12,563	(12,529)	1,920
Other objects	<u>3,876</u>	<u>5,287</u>	<u>(1,411)</u>	<u>4,245</u>
Total	<u>343,682</u>	<u>477,278</u>	<u>(133,596)</u>	<u>422,515</u>
<b>Special area administration services</b>				
Salaries	121,488	118,022	3,466	116,524
Employee benefits	56,292	52,454	3,838	34,699
Purchased services	2,071	1,338	733	480
Supplies and materials	<u>1,194</u>	<u>72</u>	<u>1,122</u>	<u>1,186</u>
Total	<u>181,045</u>	<u>171,886</u>	<u>9,159</u>	<u>152,889</u>
Total general administration	<u>1,140,807</u>	<u>1,063,914</u>	<u>76,893</u>	<u>1,116,327</u>
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	1,086,893	1,130,821	(43,928)	1,093,913
Employee benefits	501,637	489,877	11,760	163,581
Purchased services	21,123	2,239	18,884	4,203
Supplies and materials	-	523	(523)	-
Other objects	<u>17,139</u>	<u>1,624</u>	<u>15,515</u>	<u>948</u>
Total	<u>1,626,792</u>	<u>1,625,084</u>	<u>1,708</u>	<u>1,262,645</u>
Total school administration	<u>1,626,792</u>	<u>1,625,084</u>	<u>1,708</u>	<u>1,262,645</u>
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	127,209	70,957	56,252	118,747
Employee benefits	33,250	14,751	18,499	27,834
Purchased services	1,020	400	620	-
Supplies and materials	218	-	218	-
Other objects	<u>1,428</u>	<u>2,025</u>	<u>(597)</u>	<u>1,170</u>
Total	<u>163,125</u>	<u>88,133</u>	<u>74,992</u>	<u>147,751</u>
<b>Fiscal services</b>				
Salaries	176,439	123,158	53,281	66,864
Employee benefits	35,629	32,429	3,200	20,214
Purchased services	28,990	201,528	(172,538)	116,305
Supplies and materials	<u>964</u>	<u>928</u>	<u>36</u>	<u>2,087</u>
Total	<u>242,022</u>	<u>358,043</u>	<u>(116,021)</u>	<u>205,470</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-  
GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Operation and maintenance of plant services</b>				
Capital outlay	\$ -	\$ 559	\$ (559)	\$ -
Non-capitalized equipment	<u>4,694</u>	<u>-</u>	<u>4,694</u>	<u>-</u>
Total	<u>4,694</u>	<u>559</u>	<u>4,135</u>	<u>-</u>
<b>Food services</b>				
Salaries	319,257	359,843	(40,586)	315,751
Employee benefits	17,274	9,079	8,195	19,833
Purchased services	457,719	544,335	(86,616)	159,960
Supplies and materials	36,197	88,367	(52,170)	59,076
Capital outlay	2,775	-	2,775	-
Non-capitalized equipment	<u>2,836</u>	<u>-</u>	<u>2,836</u>	<u>-</u>
Total	<u>836,058</u>	<u>1,001,624</u>	<u>(165,566)</u>	<u>554,620</u>
Total business	<u>1,245,899</u>	<u>1,448,359</u>	<u>(202,460)</u>	<u>907,841</u>
<b>Central</b>				
<b>Staff services</b>				
Salaries	162,030	110,081	51,949	122,229
Employee benefits	51,356	20,541	30,815	39,331
Purchased services	386,925	739,813	(352,888)	382,087
Supplies and materials	1,258	169	1,089	916
Other objects	<u>403</u>	<u>-</u>	<u>403</u>	<u>89</u>
Total	<u>601,972</u>	<u>870,604</u>	<u>(268,632)</u>	<u>544,652</u>
<b>Data processing services</b>				
Salaries	81,915	73,312	8,603	137,829
Employee benefits	33,195	20,231	12,964	35,322
Purchased services	514,765	576,407	(61,642)	436,287
Supplies and materials	251,006	230,799	20,207	226,224
Capital outlay	104,000	151,030	(47,030)	-
Other objects	306	447	(141)	-
Non-capitalized equipment	<u>-</u>	<u>15,047</u>	<u>(15,047)</u>	<u>-</u>
Total	<u>985,187</u>	<u>1,067,273</u>	<u>(82,086)</u>	<u>835,662</u>
Total central	<u>1,587,159</u>	<u>1,937,877</u>	<u>(350,718)</u>	<u>1,380,314</u>
Total support services	<u>9,288,421</u>	<u>9,680,288</u>	<u>(391,867)</u>	<u>7,120,317</u>
<b>Community services</b>				
Salaries	195,539	158,385	37,154	214,452
Employee benefits	3,977	7,184	(3,207)	48,217
Purchased services	8,150	1,231	6,919	9,167
Supplies and materials	<u>7,930</u>	<u>7,957</u>	<u>(27)</u>	<u>7,933</u>
Total community services	<u>215,596</u>	<u>174,757</u>	<u>40,839</u>	<u>279,769</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**  
**EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Payments to other districts and governmental units</b>				
<b>Payments for regular programs</b>				
Purchased services	\$ 550	\$ -	\$ 550	\$ -
Total	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
<b>Payments for special education programs</b>				
Purchased services	1,606,889	1,573,760	33,129	1,673,142
Other objects	<u>128,717</u>	<u>172,300</u>	<u>(43,583)</u>	<u>164,010</u>
Total	<u>1,735,606</u>	<u>1,746,060</u>	<u>(10,454)</u>	<u>1,837,152</u>
<b>Other payments to in-state governmental units</b>				
Other objects	<u>-</u>	<u>172,624</u>	<u>(172,624)</u>	<u>184,644</u>
Total	<u>-</u>	<u>172,624</u>	<u>(172,624)</u>	<u>184,644</u>
<b>Payments for Regular Programs - Tuition</b>				
Other objects	<u>43,262</u>	<u>-</u>	<u>43,262</u>	<u>-</u>
Total	<u>43,262</u>	<u>-</u>	<u>43,262</u>	<u>-</u>
<b>Payments for special education programs - tuition</b>				
Other objects	<u>1,313,780</u>	<u>1,046,616</u>	<u>267,164</u>	<u>1,264,810</u>
Total	<u>1,313,780</u>	<u>1,046,616</u>	<u>267,164</u>	<u>1,264,810</u>
Total payments to other districts and governmental units	<u>3,093,198</u>	<u>2,965,300</u>	<u>127,898</u>	<u>3,286,606</u>
Total expenditures	<u>35,731,816</u>	<u>34,189,025</u>	<u>1,542,791</u>	<u>29,352,970</u>
Excess (deficiency) of revenues over expenditures	<u>135,508</u>	<u>4,966,645</u>	<u>4,831,137</u>	<u>1,812,717</u>
<b>Other financing sources (uses)</b>				
Transfer for principal on leases	-	(52,234)	(52,234)	-
Transfer for interest on leases	<u>-</u>	<u>(8,216)</u>	<u>(8,216)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(60,450)</u>	<u>(60,450)</u>	<u>-</u>
Net change in fund balance	<u>\$ 135,508</u>	4,906,195	<u>\$ 4,770,687</u>	1,812,717
Fund balance, beginning of year		<u>8,545,011</u>		<u>6,732,294</u>
Fund balance, end of year		<u>\$ 13,451,206</u>		<u>\$ 8,545,011</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**TORT IMMUNITY AND JUDGMENT ACCOUNTS**

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

FOR THE YEAR ENDED JUNE 30, 2022

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
Tort immunity levy	\$ 235,569	\$ 331,052	\$ 95,483	\$ 258,406
Investment income	<u>9,920</u>	<u>2,697</u>	<u>(7,223)</u>	<u>2,357</u>
Total local sources	<u>245,489</u>	<u>333,749</u>	<u>88,260</u>	<u>260,763</u>
Total revenues	<u>245,489</u>	<u>333,749</u>	<u>88,260</u>	<u>260,763</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>General administration</b>				
<b>Risk management and claims service payments</b>				
Salaries	70,000	65,000	5,000	-
Purchased services	<u>245,312</u>	<u>204,463</u>	<u>40,849</u>	<u>367,173</u>
Total	315,312	269,463	45,849	367,173
Total general administration	<u>315,312</u>	<u>269,463</u>	<u>45,849</u>	<u>367,173</u>
Total support services	<u>315,312</u>	<u>269,463</u>	<u>45,849</u>	<u>367,173</u>
Total expenditures	<u>315,312</u>	<u>269,463</u>	<u>45,849</u>	<u>367,173</u>
Net change in fund balance	<u>\$ (69,823)</u>	64,286	<u>\$ 134,109</u>	(106,410)
Fund balance, beginning of year		<u>176,524</u>		<u>282,934</u>
Fund balance, end of year		<u>\$ 240,810</u>		<u>\$ 176,524</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**WORKING CASH ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2022  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021

	2022		VARIANCE WITH FINAL BUDGET	2021 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 114,851	\$ 217,422	\$ 102,571	\$ 77,390
Investment income	<u>17,285</u>	<u>24,881</u>	<u>7,596</u>	<u>21,341</u>
Total local sources	<u>132,136</u>	<u>242,303</u>	<u>110,167</u>	<u>98,731</u>
Total revenues	<u>132,136</u>	<u>242,303</u>	<u>110,167</u>	<u>98,731</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 132,136</u>	<u>242,303</u>	<u>\$ 110,167</u>	<u>98,731</u>
Fund balance, beginning of year		<u>1,576,831</u>		<u>1,478,100</u>
Fund balance, end of year		<u>\$ 1,819,134</u>		<u>\$ 1,576,831</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

FIVE YEAR SUMMARY OF ASSESSED VALUATIONS,  
TAX RATES AND EXTENSIONS  
AS OF JUNE 30, 2022

	2021	2020	2019	2018	2017
<b>Assessed valuation</b>	<u>\$ 471,645,313</u>	<u>\$ 513,664,237</u>	<u>\$ 401,467,992</u>	<u>\$ 402,574,021</u>	<u>\$ 420,545,441</u>
<b>Tax rates</b>					
Educational	3.1004	3.0618	3.7882	3.5055	3.1749
Tort immunity	0.0711	0.0603	0.0607	0.0631	0.1253
Special education	0.3521	0.2988	0.3764	0.3617	0.3279
Operations and maintenance	0.4913	0.4169	0.5206	0.4973	0.4508
Levy adjustment PA 102-0519	0.0492	-	-	-	-
Debt service	0.2212	0.2031	0.2598	0.2591	0.2481
Transportation	0.0577	0.2469	0.3096	0.3830	0.3505
Municipal Retirement	0.0683	0.0580	0.0729	0.1440	0.1306
Social Security	0.0683	0.0580	0.0729	0.1440	0.1306
Working Cash	0.0193	0.0164	0.0206	0.0195	0.0410
Fire prevention and life safety	<u>0.0634</u>	<u>0.0538</u>	<u>0.0680</u>	<u>0.0388</u>	<u>0.0820</u>
Total	<u>4.5623</u>	<u>4.4740</u>	<u>5.5497</u>	<u>5.4160</u>	<u>5.0617</u>
<b>Tax extensions</b>					
Educational	\$ 14,623,028	\$ 15,727,371	\$ 15,208,410	\$ 14,112,232	\$ 13,351,897
Tort immunity	335,136	309,739	243,691	254,024	526,943
Special education	1,660,680	1,534,828	1,511,125	1,456,110	1,378,968
Operations and maintenance	2,317,060	2,141,466	2,090,042	2,002,000	1,895,818
Levy adjustment PA 102-0519	232,038	-	-	-	-
Debt service	1,043,175	1,043,175	1,043,175	1,043,175	1,043,175
Transportation	272,229	1,268,237	1,242,944	1,541,858	1,474,011
Municipal Retirement	322,354	297,925	292,670	579,706	549,232
Social Security	322,354	297,925	292,670	579,706	549,232
Working Cash	91,148	84,240	82,702	78,501	172,423
Fire prevention and life safety	<u>299,012</u>	<u>276,351</u>	<u>272,998</u>	<u>156,198</u>	<u>344,847</u>
Total	<u>\$ 21,518,214</u>	<u>\$ 22,981,257</u>	<u>\$ 22,280,427</u>	<u>\$ 21,803,510</u>	<u>\$ 21,286,546</u>

# Reporting and insights from the 2022 audit:

Lyons Elementary School  
District 103

June 30, 2022

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# Executive summary

We have completed our audit of the financial statements of Lyons Elementary School District 103 (the District) for the year ended June 30, 2022, and have issued our report thereon dated March 16, 2023. This letter presents communications required by our professional standards.

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

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

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

- Nicholus Cavaliere, CPA, CFE, Partner: [n.cavaliere@@bakertilly.com](mailto:n.cavaliere@@bakertilly.com) or +1 (630) 645 6244
- Amy Hausmann, CPA, Manager: [amy.hausmann@bakertilly.com](mailto:amy.hausmann@bakertilly.com) or +1 (630) 891 1024

Sincerely,

Baker Tilly US, LLP



Nicholus Cavaliere, CPA, CFE, Partner

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# Responsibilities

## Our responsibilities

As your independent auditor, our responsibilities include:

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

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

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

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# Audit status

## Significant changes to the audit plan

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

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# Audit approach and results

## Planned scope and timing

### **Audit focus**

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

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

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

## Key areas of focus and significant findings

### Significant risks of material misstatement

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

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

### Other areas of emphasis

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

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Self-insurance and claims payable	Pension and OPEB liabilities
Capital assets	Capital assets	Fund balance/net position calculations
Financial reporting and required disclosures		

## Internal control matters

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

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

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

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

- Internal Control Over Financial Reporting

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

- Segregation of duties

## Internal Control Over Financial Reporting

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

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

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

During the audit, material cash basis entries were identified. The District's health insurance liability accounts were not operating effectively as the General Fund was paying for the Operations and Maintenance Fund's health insurance cost. Furthermore, the District also originally estimated insurance costs for less than what actual claims totaled causing the District to accumulate negative liability balances in the General Fund. Adjustments were recorded to remove the excess liability balance from the Operation and Maintenance Fund as well as remove the debit balance from the General Fund while at the same time increasing insurance expenditures by amounts proportionate to the health insurance amounts originally charged to each function. Management approved these adjustments within the financial statements.

## Segregation of Duties

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

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

- > Payroll - The payroll clerk's responsibilities include entering employees' benefit and salary information to the financial software, processing payroll, and generating payroll checks. The District sends the payroll checks to the Township Treasurer's office for signature without another employee reviewing payroll.
- > Accounts Payable – While this is not how the process is conducted in practice, the business manager has access to create POs as well as enter invoices within the system without obtaining approval from a separate authorized individual.
- > Journal Entries – The business managers (and those acting as the business manager during periods of transition during fiscal year 2022) prepared journal entries. There was no documented approval of journal entries prepared and posted throughout the year.

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

## Required communications

### Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by District are described in Note 1 to the financial statements. As described in Note 3, the District changed accounting policies related to identifying lease contracts by *adopting GASB Statement No. 87, Leases* in 2022. We noted no transactions entered into by the District during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

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

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

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

### **Significant unusual transactions**

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

### **Significant difficulties encountered during the audit**

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

### **Disagreements with management**

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

### **Audit report**

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

### **Audit consultations outside the engagement team**

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

### **Uncorrected misstatements and corrected misstatements**

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

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

Furthermore, material cash basis entries were identified during the course of the audit. The District's health insurance liability accounts were not operating effectively as the General Fund was paying for the Operations and Maintenance Fund's health insurance cost. Furthermore, the District also originally estimated insurance costs for less than what actual claims totaled causing the District to accumulate negative liability balances in the General Fund. Adjustments were recorded to remove the excess liability balance from the Operation and Maintenance Fund as well as remove the debit balance from the General Fund while at the same time increasing insurance expenditures by amounts proportionate to the health insurance amounts originally charged to each function. Management approved these adjustments within the financial statements.

### **Other audit findings or issues**

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

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

### **Other information in documents containing audited basic financial statements**

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

### **Management's consultations with other accountants**

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

### **Written communications between management and Baker Tilly**

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

### **Compliance with laws and regulations**

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

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

## **Fraud**

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

## **Going concern**

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

## **Independence**

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

## **Related parties**

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

## **Other matters**

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

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

## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation and Schedule of Expenditures of Federal Awards
- Adjusting and conversion journal entries
- Trial balance formatting from general ledger data
- Compiled regulatory reports
- Preparation of Part II of the Data Collection Form

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

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

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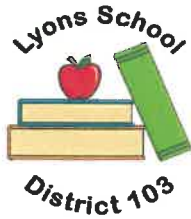
# Audit committee resources

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

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

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# Management representation letter



# Lyons Elementary District 103

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

*Working Together to Expand Student Opportunities*

**Kristopher Rivera**  
**Superintendent of Schools**

March 16, 2023

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

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Lyons Elementary School District 103 as of June 30, 2022 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Lyons School District 103 and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

## **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 31, 2022.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Information Provided**

- 12) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

**Other**

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no:
- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
  - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

- c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
  - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
  - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a) Financial statement preparation
  - b) Adjusting and conversion journal entries
  - c) SEFA preparation
  - d) Compiled regulatory reports
  - e) Trial balance formatting from general ledger data
  - f) Preparation of auditee sections of the data collection form

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

- 26) Lyons Elementary School District 103 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) Lyons Elementary School District 103 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) The financial statements include all fiduciary activities required by GASB No. 84.
- 29) The financial statements properly classify all funds and activities.
- 30) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 32) Lyons Elementary School District 103 has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

- 33) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 39) Tax-exempt bonds issued have retained their tax-exempt status.
- 40) We have appropriately disclosed Lyons Elementary School District 103's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 41) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 42) With respect to the supplementary information, (SI):
  - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
  - c. We acknowledge our responsibility for presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with the standards set forth by the Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.

- 43) We assume responsibility for, and agree with, the findings of specialists in evaluating the District's Other Post-Employment Benefits plan and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 44) We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund, Teachers' Retirement System of the State of Illinois, and Teacher Health Insurance Security Fund as audited by their auditors, relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 45) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.
- 46) We have implemented GASB Statement No. 87, *Leases*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 47) We acknowledge our responsibility for presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with the standards set forth by the Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the CYEFR.
- 48) With respect to federal award programs:
  - a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).
  - b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance . The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
  - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
  - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control subsequent to the date as of which compliance was audited.

- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance *and* we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

Lyons Elementary School District 103



Kristopher A. Rivera  
Superintendent of Schools

# Accounting changes relevant to the District

## Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
91	Conduit Debt	✓	6/30/23*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	6/30/23
96	Subscription-Based Information Technology Arrangements	✓	6/30/23
99	Omnibus 2022 (excludes: requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	✓	6/30/23
99	Omnibus 2022 (requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53)	✓	6/30/24
100	Accounting Changes and Error Corrections, an Amendment of GASB Statement No. 62	✓	6/30/24
101	Compensated Absences	✓	6/30/25

\*The statement's required effective date was postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, The effective date reflected above is the required revised implementation date.

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

## **Preparing for the new conduit debt reporting**

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The District should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

## **Determining if GASB 94 applies for your organization**

GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* provides guidance related to public-private and public-public partnerships (PPP) and availability payment arrangements (APA).

A PPP is an arrangement in which an entity contracts with an operator to provide public services by conveying control of the right to operate or use infrastructure or other capital asset. A common example of PPP is a service concession arrangement.

An APA is an arrangement in which an entity compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an asset.

The District should start to identify any contracts that could meet either definition to ensure they are reviewed for applicability and accounted for correctly when the standard is effective. Initial steps include reviewing contracts that didn't meet the definition of a lease under GASB 87 and identifying any other agreements where the organization contracts with or partners with another entity to provide services.

## **Future accounting for subscription-based IT arrangements**

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The District will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- Some work order or inventory systems as well as some general ledger or billing systems

The District should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

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# Two-way audit communications

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

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

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

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

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

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

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

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

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

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

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

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

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

Due to ROE on Friday, October 14, 2022  
 Due to ISBE on Tuesday, November 15, 2022  
 SD/JA22

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Department  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779

**Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2022**

School District  
 Joint Agreement

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

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

**ISBE Form SD50-35/JA50-60 (05/22-version1)**

06-016-1030-02\_AFR22 Lyons SD 103

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

To Township Treasurer: The following payments were approved by the Board of Education, at a meeting held on 4/25/23  
 Checks for the amount shown are hereby requested:

PAYEE	DATE PAID	AMOUNT
<b>Net Salaries</b>	<b>3.15.23</b>	<b>\$ 562,824.31</b>
First American Bank H S A	Employee Deduction	\$ -
Inland Bank H S A	Employee Deduction	\$ -
AXA Equitable Life	OMNI Liability	\$ 12,642.90
Bank One	Federal Withholding - Payroll Taxes Employee/Employer	\$ 102,489.41
First Investors Group	OMNI Liability Payment	\$ 100.00
Illinois Department of Revenue	State Withholding Employee/Employer	\$ 33,403.05
Illinois Municipal Retirement	Employee Deduction	\$ 8,566.58
NuMark Credit Union	Credit Union Deductions Employee Deductions	\$ 4,320.76
Teachers' Health Insurance Security	TRS EMPLOYEE PAID	\$ 5,339.26
Teachers' Retirement System - *	THIS Board Paid	\$ 64,768.11
State of Illinois	0.92% "THIS"	
AIG VALIC	OMNI Liability	\$ 300.00
Great American Financial Resources	OMNI Liability	\$ 200.00
Guardian Vision	Employees' Portion	\$ 1,094.70
Illinois Municipal Retirement	Board Paid	\$ 11,626.15
Lincoln Investment Planning	OMNI Liability	\$ 2,369.50
Teachers' Retirement System State of Illinois	TRS Board Paid .0058 Add On &	\$ 5,259.18
Waddell & Reed, Inc.	OMNI Liability	\$ 75.00
Expert Pay	Child Support	\$ 792.30
TRS SSP	TRS Flexible Spending	\$ 134.06
AXA Equitable Life (457B)	Employee Deduction - 457B	\$ -
Thomas H. Hooper Chap 13	Wage Garnish	\$ 175.00
IL Dept. of Revenue Levy	Garnishment-Rawke	\$ -
SEIU Local 73 COPE	Aides/Custodians	\$ 40.50
Service Employees International Union Local 73	Aides/Custodians Union Dues	\$ 989.03
Lyons Township School Treasurer Flex	Flex Card	\$ 908.74
West Suburban Teachers Union	Teacher Dues	\$ 10,937.54
<b>Net Salaries</b>	<b>3.31.23</b>	<b>\$ 570,637.94</b>
First American Bank H S A	Employee Deduction	\$ (226.32)

Inland Bank H S A	Employee Deduction	\$	-
AXA Equitable Life	OMNI Liability	\$	12,822.90
Bank One	Federal Withholding - Payroll Taxes Employee/Employer	\$	107,452.94
First Investors Group	OMNI Liability Payment	\$	275.00
Illinois Department of Revenue	State Withholding Employee/Employer	\$	34,109.10
Illinois Municipal Retirement	Employee Deduction	\$	9,482.56
NuMark Credit Union	Credit Union Deductions Employee Deductions	\$	4,320.76
Teachers' Health Insurance Security	TRS EMPLOYEE PAID	\$	5,318.19
Teachers' Retirement System - *	THIS Board Paid	\$	64,519.82
State of Illinois	0.92% "THIS"		
AIG VALIC	OMNI Liability	\$	300.00
Great American Financial Resources	OMNI Liability	\$	200.00
Guardian Vision	Employees' Portion	\$	1,127.99
Illinois Municipal Retirement	Board Paid	\$	12,886.83
Lincoln Investment Planning	OMNI Liability	\$	2,369.50
Teachers' Retirement System	TRS Board Paid .0058 Add On &	\$	5,243.39
State of Illinois			
Waddell & Reed, Inc.	OMNI Liability	\$	75.00
Expert Pay	Child Support	\$	792.30
TRS SSP	TRS Flexible Spending	\$	134.06
AXA Equitable Life (457B)	Employee Deduction - 457B	\$	-
Glenn Stearns CH13	Wage Garnish	\$	275.00
IL Dept. of Revenue Levy	Garnishment-Rawke	\$	-
SEIU Local 73 COPE	Aides/Custodians	\$	40.50
Service Employees International Union Local 73	Aides/Custodians Union Dues	\$	989.03
Thomas H. Hooper Chap 13	Wage Garnish	\$	175.00
Krubl, Dennis	Health Insurance	\$	-
Lyons Township School Treasurer Flex	Flex Card	\$	908.79
West Suburban Teachers Union	Teacher Dues	\$	10,937.54

PAYEE	DATE PAID	AMOUNT
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Board President

Board Secretary

*Bill Chud*

Prepared by

*Padi Dada*

Business Manager

Superintendent

Salaries/Benefits	\$	1,674,523.90
Special voucher requests	\$	-

Pages 1 - 22 - Accounts Payable Total

Total Bill List Paid in Month	\$	1,674,523.90
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Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
94490	AMAZON CAPITAL SERVICES	04/25/2023	14KRVHTT9TWM	Birth to 3 Glue Sticks/ Durable Doctors Kit 18 pieces/ Play Costume Dress Up Set/ 6pieces Wooden Broom Set, and other supply for B3.	3012200011	28.25	3,307.48
10E000	1274 4100 00 499801		EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/			28.25	
			14KRVHTTF3D	items for school	4002200039	67.94	
10E400	1110 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES			67.94	
			16M3K9TDDWJ4	Library Supplies/Bookmarks , Tape, Crayons, Sensory Strips	1002200011	80.93	
10E100	1110 4100 00 000000		EDUCATION/EDISON ELEMENTARY/ELEMENTARY/SUPPLIES			80.93	
			174DX3QGCFXX	item for school	4002200048	37.08	
10E400	1110 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES			37.08	
			1H9DVHPPGDMKT	mailbox for Mrs. Lawler	4002200043	27.98	
10E400	1110 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES			27.98	
			1H9DVHPPGDVYN	supplies for school and office.	3002200030	793.06	
10E300	1110 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES			793.06	
			1J1G1PDJCHFW	Book for Scoty award	6002200017	27.98	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			27.98	
			1J1G1PDJCPL7	Dry erase boards, pocket charts, scotch tape, book bins, expo markers for Robinson	7032200131	761.49	
10E000	1250 4100 00 430000		EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I			761.49	
			1PC6K9LHCFQN	Photo Card Boxes for Math Cards	7032200135	107.48	
10E000	1250 4100 00 430000		EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I			107.48	
			1PDNXXFV4NCG	Magnetic Fraction Circles & Tiles	7032200132	109.95	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		109.95	
			1PFHYN4KD6WK	Magnetic Whiteboard	1002200013	67.92	
10E100	1110 4100 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/SUPPLIES		67.92	
			1TR63P9KF3JC	items for kindergarten round up	4002200041	39.58	
10E400	1110 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES		39.58	
			1TR63P9KG3X9	Minute books for board meeting legal documents	7002200037	997.31	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		997.31	
			1VXTFJTKDNRK	Items for teacher	4002200040	142.59	
10E400	1110 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES		142.59	
			1XKHPWKXD6GY	items for supplies	4002200042	17.94	
10E400	1110 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES		17.94	
94491	AMN Allied Services, LLC	04/25/2023	3582950	W.E. 11.19.22	0	2,800.00	18,513.60
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,800.00	
			3582951	W.E. 11.12.22	0	633.60	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		633.60	
			3585916	W.E. 11.26.22	0	1,120.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		1,120.00	
			3585918	W.E. 11.26.22	0	1,160.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		1,160.00	
			3597293	W.E. 12.03.23 SH	0	2,240.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,240.00	
			3597295	W.E. 12.10.22 SH	0	2,720.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,720.00	
			3597296	W.E. 12.17.22	0	2,800.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,800.00	
			3597301	W.E. 12.24.22 SH	0	2,240.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,240.00	
			3650512	W.E. 01.28.23 SH	0	2,800.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,800.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
94492	AT&T	04/25/2023	708Z9926011696031623	02.17.23-03.16.23	0	63.87	63.87
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		63.87	
94493	AT&T	04/25/2023	217S661185185 040423	April 23' monthly invoice	0	4,207.77	4,207.77
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		4,207.77	
94494	AT&T GLOBAL SERVICES	04/25/2023	SB272864	Costello Voice CPE Support	0	156.55	1,132.60
20E600	2540 3440 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		156.55	
			SB272865	Home Voice CPE Support	0	117.35	
20E200	2540 3440 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		117.35	
			SB272866	GWMS Voice CPE Support	0	378.09	
20E500	2540 3440 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		378.09	
			SB272867	Robinson Voice CPE Support	0	156.55	
20E400	2540 3440 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		156.55	
			SB272868	Lincoln Voice CPE Support	0	156.55	
20E300	2540 3440 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		156.55	
			SB272869	Edison Voice CPE Support	0	167.51	
20E100	2540 3440 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		167.51	
94495	BAKER-TILLY, VIRCHOW, KRAUSE & C	04/25/2023	BT2364336	2022 Audit-Final Bill	0	5,000.00	5,000.00
10E000	2310 3170 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/A		5,000.00	
94496	BALLARD & TIGHE	04/25/2023	01868266-IN	Pre-IPT Oral Test Booklets Ages 3-5	7002200041	1,160.50	1,160.50
10E000	1274 4100 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		1,160.50	
94497	BLUE CROSS BLUE SHIELD OF IL	04/25/2023	210860856786	Statement 03.01.23-03.31.23	0	502,258.46	502,258.46
10L000	4867 0000 00 000000			EDUCATION/DISTRICT OFFICE/BCBS PPO Flex/.		502,258.46	
94498	BMO HARRIS COMMERCIAL CARD	04/25/2023	1793 040523	March 23' charges	0	3,443.96	3,443.96
10E000	1110 4100 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES		59.99	
10E000	2310 3120 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		3,224.20	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		159.77	
94499	BOB & JOHN'S MOBIL	04/25/2023	0127970	March 23' service	0	88.10	173.31
20E000	2545 4640 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI		88.10	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			0127972	March 23' service	0	85.21	
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			85.21	
94500	BRITTEN SCHOOL	04/25/2023	15753	Feb. 23 CA FA SB Private	0	17,394.96	17,394.96
10E400	1912 6700 00 000000		EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION			11,596.64	
10E500	1912 6700 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU			5,798.32	
94501	Brozo, Carol	04/25/2023	104	Feb/Mar 23' payment	0	4,100.00	4,100.00
10E000	2520 3900 00 000000		EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS			4,100.00	
94502	BUCKEYE CLEANING CENTERS	04/25/2023	90486202	Lincoln- Foam hand wash	0	549.00	549.00
20E300	2540 4100 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			549.00	
94503	CASE LOTS INC	04/25/2023	16930	GWMS mops	0	70.00	1,261.10
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			70.00	
			16999	District- supplies microfiber cloths	0	310.80	
20E000	2540 4100 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			310.80	
			17266	Home-supplies can liners disinfectant	0	880.30	
20E200	2540 4100 00 000000		OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			880.30	
94504	CHICAGO METROPOLITAN FIRE PREV	04/25/2023	IN00407639	GWMS-Qtrly Monitoring	0	120.00	840.00
20E500	2540 3230 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			120.00	
			IN00408358	Admin-Qtrly Monitoring	0	120.00	
20E000	2540 3230 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			120.00	
			IN00408359	Costello- Qtrly Monitoring	0	120.00	
20E600	2540 3230 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			120.00	
			IN00408360	Robinson-Qtrly Monitoring	0	120.00	
20E400	2540 3230 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			120.00	
			IN00408361	Edison-Qtrly Monitoring	0	120.00	
20E100	2540 3230 00 000000		OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			120.00	
			IN00408362	Home-Qtrly	0	120.00	

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				Monitoring			
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		120.00	
			IN00408363	Lincoln- Qtrly	0	120.00	
				Monitoring			
20E300	2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		120.00	
94505	CIT	04/25/2023	42207926	Docuware April	0	2,375.00	2,375.00
				23'			
10E000	2520 3900 00 000000			EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS		2,375.00	
94506	CITY SOCIAL MARKETING SOLUTION	04/25/2023	1176	April 23'	0	7,500.00	7,500.00
				Communication			
10E000	2663 3900 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/OTH		7,500.00	
94507	CLARITY ENROLLMENT SOLUTIONS	04/25/2023	889	Benefits Admin	0	319.00	319.00
				and Enrollment			
10E000	2520 3900 00 000000			EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS		319.00	
94508	COLUCCI, CHRISTINE M	04/25/2023	ED515	ED515 tuition	0	380.00	760.00
				reimbursement			
10E600	1110 2300 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/TUITION REIMBU		380.00	
			ED542	ED542 tuition	0	380.00	
				reimbursement			
10E600	1110 2300 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/TUITION REIMBU		380.00	
94509	COMCAST CABLE	04/25/2023	6742 041323	GWMS	0	269.99	269.99
				04.01.23-04.30.23			
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		269.99	
94510	Compass Health Center Oakbrook	04/25/2023	Jan23 homebound	Jan 23' homebound	0	765.00	765.00
				tutoring			
10E000	1220 1310 00 000000			EDUCATION/DISTRICT OFFICE/CROSS-CATEGORICAL (CC)/TEACHE		765.00	
94511	Connect Academy	04/25/2023	1045	JR March 23'	0	8,074.32	8,074.32
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		8,074.32	
94512	CONTE, MARYBETH	04/25/2023	500 033023	Course 5 tuition	0	380.00	1,900.00
				reimbursement			
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			502 033023	Course 502	0	380.00	
				tuition			
				reimbursement			
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			505 033023	Course 505	0	380.00	
				tuition			
				reimbursement			

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10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			507 033023	Course 507 tuition reimbursement	0	380.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			508 033023	Course 508 tuition reimbursement	0	380.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
94513	CORWIN/SAGE PUBLISHING	04/25/2023	799208KI	PLC + Professional Learning Sessions	7032200043	6,500.00	6,500.00
10E000	1110 4100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		6,500.00	
94514	DEMCO INC	04/25/2023	7276660	Library Supplies/Bookmarks /Bookshelf Dividers	1002200012	132.30	373.54
10E100	1110 4100 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/SUPPLIES		132.30	
			7282738	Library Materials	2002200013	181.83	
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		181.83	
			7292831	Library supplies	2002200015	59.41	
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		59.41	
94515	DIRECT ENERGY SERVICES	04/25/2023	230830051322066	Service 02.20.23-03.21.23	0	23,432.22	23,432.22
20E100	2540 4660 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		2,974.00	
20E200	2540 4660 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		3,557.37	
20E300	2540 4660 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		3,524.83	
20E400	2540 4660 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		2,532.81	
20E500	2540 4660 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		7,210.17	
20E600	2540 4660 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		3,340.18	
20E000	2540 4660 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		292.86	
94516	EAB Global, Inc.	04/25/2023	SIN250728	23'-24' District Leadership Forum	0	25,125.00	25,125.00
10E000	2210 3100 00 430000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		25,125.00	
94517	Elior, Inc.	04/25/2023	INV1900030176	March 23' District Food	0	76,463.76	76,463.76
10E100	2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA		14,528.11	
10E200	2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT		8,793.34	
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		16,057.39	
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		8,793.34	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		20,645.21	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		7,646.37	
94518	ELLISON	04/25/2023	SI134815	Office Supplies/Cutting Pads	1002100257	59.94	59.94
10E100	1110 4100 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/SUPPLIES		59.94	
94519	EMBRACE EDUCATION	04/25/2023	13867	Embrace DS	0	976.79	976.79
10E000	1205 3160 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES		976.79	
94520	FIRST STUDENT HODGKINS	04/25/2023	11877631	March 23' Service	0	54,216.19	54,216.19
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		54,216.19	
94521	FLEXIBLE BENEFITS SERVICE CORP	04/25/2023	286976447256	FSA 04.05.23	0	100.00	100.00
10E000	1110 2940 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY		100.00	
94522	FOLLETT SCHOOL SOLUTIONS, LLC	04/25/2023	638725	Library Books	1002200008	1,116.68	1,739.05
10E100	2220 4100 00 000000			EDUCATION/EDISON ELEMENTARY/EDUCATIONAL MEDIA SERVICES/		1,116.68	
10E100	2220 4100 00 000000		638725F	Library Books	1002200008	379.06	
10E100	2220 4100 00 000000			EDUCATION/EDISON ELEMENTARY/EDUCATIONAL MEDIA SERVICES/		379.06	
10E000	1250 4100 00 430000		639957A	Quote 11164052 Follett Book order for Edison Library	7032200133	160.56	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		160.56	
10E000	1250 4100 00 430000		639957F	Quote 11164052 Follett Book order for Edison Library	7032200133	6.82	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		6.82	
10E100	2220 4100 00 000000		660633F	Library Books	1002200008	75.93	
10E100	2220 4100 00 000000			EDUCATION/EDISON ELEMENTARY/EDUCATIONAL MEDIA SERVICES/		75.93	
94523	FRANK COONEY	04/25/2023	78767	GWMS Library shelving	0	3,010.91	36,562.39
10E000	1110 4100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		3,010.91	
10E000	2310 4100 00 000000		78880	Admin- Mail Sorter	0	874.86	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		874.86	
10E000	1110 4100 00 499803		78984	Lincoln Library Shelving	7032200096	1,671.00	
10E000	1110 4100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		1,671.00	
			79070	Furniture for	7032200112	9,207.76	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	1110 4100 00 499803			Lincoln Staff Lounge EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		9,207.76	
			79194	Furniture for Lincoln Staff Lounge	7032200112	2,294.10	
10E000	1110 4100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		2,294.10	
			79280	Furniture for Lincoln Staff Lounge	7032200112	19,503.76	
10E000	1110 4100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III		19,503.76	
94524	FRENCH, TAYLOR	04/25/2023	D180 033023	D180 tuition reimbursement	0	600.00	2,000.00
10E400	1110 2300 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU		600.00	
			D185 033023	D185 tuition reimbursement	0	600.00	
10E400	1110 2300 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU		600.00	
			D186 033023	D186 tuition reimbursement	0	600.00	
10E400	1110 2300 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU		600.00	
			D188 033023	D188 tuition reimbursement	0	200.00	
10E400	1110 2300 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU		200.00	
94525	FULLMER LOCKSMITH SERVICE, INC	04/25/2023	N36993	Admin-filing cabinet keys	0	40.00	40.00
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		40.00	
94526	G & O THERMAL SUPPLY COMPANY	04/25/2023	5107117-00	Edison- Lines	0	208.00	208.00
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		208.00	
94527	Garaventa Lift	04/25/2023	53614	Robinson-Service call	0	995.00	995.00
20E400	2540 3200 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		995.00	
94528	GILL, DONNA M	04/25/2023	mileage 033023	Mileage	0	31.63	31.63
10E300	1110 3320 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TRAVEL		31.63	
94529	GLOBAL WATER TECHNOLOGY	04/25/2023	86237	April 23' water treatment	0	337.27	337.27
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		337.27	
94530	GMF CONTRACTORS EQUIPMENT	04/25/2023	34460	GWMS - mower	0	284.60	2,150.69
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		284.60	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E300	2540 3230 00 000000		34462	Lincoln- Mower	0	352.55	
			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			352.55	
20E600	2540 3230 00 000000		34465	Costello mower	0	352.55	
			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			352.55	
20E400	2540 3230 00 000000		34469	Robinson- Mower	0	352.55	
			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			352.55	
20E100	2540 3230 00 000000		34475	Edison-Mower	0	377.44	
			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			377.44	
20E200	2540 3230 00 000000		34484	Home- Mower	0	336.75	
			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			336.75	
20E200	2540 3230 00 000000		34489	Home-Mower spark plug/oil	0	94.25	
			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE			94.25	
94531	GRAND PRAIRIE TRANSIT	04/25/2023	RTINV1006135	March 23' Transportation	0	120,730.04	120,730.04
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIIL TRANSPORTATION SERVI		120,730.04	
94532	GRASSANO, ROBERT	04/25/2023	6 Grade B-ball	6 Grade bball coach	0	1,430.00	1,430.00
10E500	1501 1300 00 000101			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/CUSTOD		1,430.00	
94533	GROOT, INC. A WASTE CONNECTION	04/25/2023	10402659T098	Home April 23'	0	655.20	5,899.26
20E200	2540 3210 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		655.20	
20E100	2540 3210 00 000000		10402660T098	Edison- April 23'	0	1,197.64	
			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN			1,197.64	
20E400	2540 3210 00 000000		10402661T098	Robinson April 23'	0	825.20	
			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			825.20	
20E300	2540 3210 00 000000		10402662T098	Lincoln April 23'	0	1,011.32	
			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			1,011.32	
20E600	2540 3210 00 000000		10402663T098	Costello April 23'	0	979.83	
			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			979.83	
20E500	2540 3210 00 000000		10402664T098	GWMS April 23'	0	1,230.07	
			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			1,230.07	
94534	GUARDIAN - ALTERNATE FUNDED	04/25/2023	469383 041323	Period Ending 03.31.23	0	16,912.05	16,912.05
10L000	4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.		16,912.05	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
94535	GUARDIAN -BILL ID 0001094522	04/25/2023	1094522 032323	Period End 03.31.23	0	14,507.26	14,507.26
10E000	1110 2210 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY/INSTRUCTION LIFE I		8,737.64	
10L000	4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.		4,655.31	
20L000	4865 0000 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/Guardian Flex Dental/.		911.24	
10L000	4990 0000 00 000000			EDUCATION/DISTRICT OFFICE/OTHER CURRENT LIABILITIES/.		203.07	
94536	HARTGROVE HOSPITAL	04/25/2023	HH 041123	GWMS SQ billing	0	350.00	350.00
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		350.00	
94537	HAYES MECHANICAL LLC	04/25/2023	25096	Edison 2 new heat exchangers	0	12,993.00	13,638.66
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		12,993.00	
			25460	GWMS- pipe insulation repair	0	645.66	
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		645.66	
94538	HELPING HAND CENTER	04/25/2023	18437	GWMS MM March 23 tuition	0	7,089.12	7,089.12
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		7,089.12	
94539	Holtz Educational Center	04/25/2023	032975	WV March 23 tuition	0	7,249.14	7,249.14
10E300	1912 6700 00 000000			EDUCATION/LINCOLN ELEMENTARY/OTHER LEA PRIVATE TUITION/		7,249.14	
94540	HOME DEPOT PRO	04/25/2023	738325547	Robinson- Bathroom tissue/toilet paper	7012200005	329.80	2,369.35
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		329.80	
			738753045	GWMS - distilled water	0	204.20	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		204.20	
			738974666	Cleaning Supplies for Lincoln- Vacuum bags, window scraper, can liners, mops, disposable gloves, safety scrapers	7012200004	1,701.41	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,701.41	
			740438114	Cleaning Supplies for Lincoln- Vacuum bags, window scraper,	7012200004	133.94	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E300 2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA	can liners, mops, disposable gloves, safety scrapers		133.94	
94541 IL COUNTIES RISK MGMT TRUST 80E000 2362 3800 00 000000		04/25/2023	DED6016937	Deductible- CB TORT FUND/DISTRICT OFFICE/WORKERS COMP/INSURANCE	0	5,000.00 5,000.00	5,000.00
94542 ILLCO 20E100 2540 3230 00 000000		04/25/2023	2582137	Edison-Motor (1 of 2) OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	0	436.21 436.21	872.42
20E100 2540 3230 00 000000			2582232	Edison Motor (1 of 2) OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	0	436.21 436.21	
94543 ILLINOIS STATE POLICE/BUREAU O 10E000 2310 3100 00 000000		04/25/2023	20230201388	Feb 23' background checks EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P	0	28.25 28.25	28.25
94544 INFOBASE LEARNING 10E000 1110 4100 00 499803		04/25/2023	INV433629	Learn 360 EDUCATION/DISTRICT OFFICE/ELEMENTARY/SUPPLIES/ESSER III	7032200014	4,228.08 4,228.08	4,228.08
94545 ISCORP 10E000 2663 4700 00 000000		04/25/2023	0731168	April 23 hosting svcs EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SOF	0	1,036.80 1,036.80	1,036.80
94546 JOHNSON CONTROLS SECURITY SOLU 20E100 2546 3230 00 000000		04/25/2023	38710257	Edison Quarterly Billing OP, BLDG,MAIN/EDISON ELEMENTARY/SECURITY SERVICES/REPAI	0	408.12 408.12	979.98
20E300 2546 3230 00 000000			38710258	Lincoln Quarterly Billing	0	241.73	
20E200 2546 3230 00 000000			38710259	Home Quarterly Billing OP, BLDG,MAIN/HOME ELEMENTARY/SECURITY SERVICES/REPAIR	0	330.13 330.13	
94547 KELLY SERVICES, INC. 10E000 2642 3900 00 000000		04/25/2023	747809	W.E. 02.26.23 EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS	0	23,546.14 23,546.14	126,249.66
10E000 2642 3900 00 000000			758099	W.E. 03.19.23 EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS	0	33,593.27 33,593.27	
10E000 2642 3900 00 000000			761209	W.E. 03.26.23 EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS	0	36,686.35 36,686.35	
			764259	W.E. 04.02.23	0	29,123.48	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		29,123.48	
			768018	W.E. 04.09.23	0	3,300.42	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		3,300.42	
94548	KOENIG, STEPHANIE	04/25/2023	exp reim 042023	ex. reim. new teacher orientation	0	188.53	188.53
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		188.53	
94549	KONICA MINOLTA BUSINESS SOLUTI	04/25/2023	9009222378	Coverage 02.25.23-03.24.23	0	385.00	385.00
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		385.00	
94550	KONICA MINOLTA PREMIER FINANCE	04/25/2023	498312941	Contract- 03.29.23-04.29.23	0	8,725.00	8,725.00
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		8,725.00	
94551	Kroll, Mark	04/25/2023	202303A	02.16.23-03.16.23	0	6,337.50	11,690.00
10E200	2400 3140 00 000000			EDUCATION/HOME ELEMENTARY/SUPPORT SERVICES - SCHOOL ADM		6,337.50	
			202304A	03.21.23-04.19.23	0	5,352.50	
10E200	2400 3140 00 000000			EDUCATION/HOME ELEMENTARY/SUPPORT SERVICES - SCHOOL ADM		5,352.50	
94552	Landking Ecogreen Environmenta	04/25/2023	0400017	Lincoln- Supplies	0	570.00	570.00
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		570.00	
94553	Lexia Voyager Sopris Inc.	04/25/2023	6429939	Rewards Secondary Teacher Set, 3rd Edition	7032200126	124.30	124.30
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		124.30	
94554	Little Friends, Inc.	04/25/2023	153660	JP- March 23 tuition	0	4,708.62	4,708.62
10E300	1912 6700 00 000000			EDUCATION/LINCOLN ELEMENTARY/OTHER LEA PRIVATE TUITION/		4,708.62	
94555	LOUIS F. CAINKAR, LTD.	04/25/2023	041223 legal	Legal Services	0	301.00	301.00
10E000	2310 3180 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/L		301.00	
94556	LUCIANO, MIA A	04/25/2023	exp reim PBS 041223	exp reim. PBS Supplies	0	177.06	177.06
10E600	1110 4110 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		177.06	
94557	LYONS POLICE DEPARTMENT	04/25/2023	032923	Mthly SOR March 23	0	6,500.00	6,500.00
80E000	2365 1000 00 000000			TORT FUND/DISTRICT OFFICE/RISK MANAGEMENT/SALARIES		6,500.00	
94558	LYONS TOWNSHIP SUPERINTENDENT'	04/25/2023	032223	Breakfast meeting dues	0	375.00	375.00
10E000	2320 6400 00 000000			EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV		375.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
94559	MARENEM INC.	04/25/2023	13390	Secret Stories Phonics kits for Pre-K to Grade at Lincoln	7032200141	177.65	177.65
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		177.65	
94560	Matias, Cindy	04/25/2023	exp reim 041223	exp. reimbursement	0	22.00	180.88
10E000	1275 4100 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD PRE K/SUPPLIE		22.00	
			mileage 031023	mileage 03.10.23	0	27.50	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		27.50	
			mileage 031723	mileage 03.17.23	0	28.63	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		28.63	
			mileage 041423	Mileage	0	102.75	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		102.75	
94561	MAXIM STAFFING SOLUTIONS	04/25/2023	E8933880366	W.E. 03.18.23	0	7,633.35	21,912.75
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		7,633.35	
			E9019310366	W.E. 03.25.23	0	7,353.75	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		7,353.75	
			E9093710366	W.E. 04.01.23	0	6,925.65	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		6,925.65	
94562	MENTA ACADEMY HILLSIDE	04/25/2023	SESINV-026085	ED January 23' tuition	0	3,542.72	3,542.72
10E200	1912 6700 00 000000			EDUCATION/HOME ELEMENTARY/OTHER LEA PRIVATE TUITION/TUI		3,542.72	
94563	MLPLUMBING,LLC dbaDELL PLUMBIN	04/25/2023	003052	Robinson multiple sinks	0	825.11	2,807.78
20E400	2540 3230 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		825.11	
			003076	GWMS sink repairs	0	857.67	
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		857.67	
			003077	Edison ejector pump	0	1,125.00	
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		1,125.00	
94564	NICOR GAS	04/25/2023	30067700002 041323	Home 03.07.23-04.04.23	0	1,448.09	22,280.54
20E200	2540 4650 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		1,448.09	
			41174700009 041323	Edison 03.07.23-04.04.23	0	3,452.94	
20E100	2540 4650 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		3,452.94	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			41400800003 041323	Lincoln 02.20.23-03.21.23	0	4,031.36	
20E300	2540 4650 00 000000		OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA			4,031.36	
			46930800001 041323	Robinson 02.23.23-03.26.23	0	2,311.47	
20E400	2540 4650 00 000000		OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN			2,311.47	
			62030800007 041323	Legion 02.22.23-03.23.23	0	113.11	
20E000	2540 4650 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			113.11	
			72030800006 041323	Board of Ed 02.22.23-03.23.23	0	1,539.11	
20E000	2540 4650 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE			1,539.11	
			74981782589 041323	Costello 02.22.23-03.23.23	0	2,584.06	
20E600	2540 4650 00 000000		OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN			2,584.06	
			82030800005 041323	GWMS 02.22.23-03.23.23	0	6,547.21	
20E500	2540 4650 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			6,547.21	
			92030800004 041323	Annex 02.22.23-03.23.23	0	253.19	
20E500	2540 4650 00 000000		OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA			253.19	
94565	ODELSON & STERK, LTD.	04/25/2023	36584	Svcs thru Mar 31, 2023	0	11,610.00	11,610.00
10E000	2310 3180 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/L			11,610.00	
94566	OMNI CHEER	04/25/2023	2021000235695	Cheerleading Body Basics Boy Cut Briefs	3002100087	60.55	162.95
10E300	1111 4120 00 000000		EDUCATION/LINCOLN ELEMENTARY/PHYSICAL EDUCATION			60.55	
			2022000267220	Cheer order	6002100036	10.60	
10E600	1205 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/LEARNING DISABLED/SUPPLIE			10.60	
			2023002490741	Cheerleading Uniforms: Boy-Cut Briefs	3002200018	91.80	
10E300	1110 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES			91.80	
94567	PALOS SPORTS - USE (H001) SCHO	04/25/2023	5571472-00	Equipment for afterschool sports	5002200067	1,258.38	1,338.33
10E500	1501 4900 00 000101		EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER			669.01	
10E500	1501 4900 00 000104		EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER			191.70	

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10E500	1501 4900 00 000106			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		35.71	
10E500	1501 4900 00 000105			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		361.96	
			5571472-01	Equipment for afterschool sports	5002200067	79.95	
10E500	1501 4900 00 000101			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		42.51	
10E500	1501 4900 00 000104			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		12.18	
10E500	1501 4900 00 000106			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		2.27	
10E500	1501 4900 00 000105			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		22.99	
94568	Peerless Network, Inc.	04/25/2023	19664	04.01.23-04.30.23	0	5,475.84	5,475.84
20E100	2540 3440 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		979.80	
20E200	2540 3440 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		907.24	
20E300	2540 3440 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		680.39	
20E400	2540 3440 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		847.93	
20E500	2540 3440 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		654.44	
20E600	2540 3440 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		704.59	
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		701.45	
94569	ProCare Therapy	04/25/2023	20634526	W.E. 03.17.23	0	12,765.00	51,850.25
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		12,765.00	
			20634529	W.E. 03.10.23	0	14,688.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		14,688.00	
			20646362	W.E. 03.24.23	0	10,284.50	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		10,284.50	
			20648610	W.E. 03.31.23	0	14,112.75	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		14,112.75	
94570	QUALITY NETWORK SOLUTIONS, INC	04/25/2023	62039	April monthly service	0	26,501.92	27,040.92
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		26,501.92	
			68188	Monthly VoiP Phone Charges	0	539.00	
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		539.00	
94571	REALLY GOOD STUFF, LLC	04/25/2023	7900978	Robinson Craft sticks	0	55.95	55.95
10E400	1501 4100 00 000114			EDUCATION/ROBINSON ELEMENTARY/CO-CURRICULAR/SUPPLIES/AC		55.95	
94572	SALERNO, STEPHANIE A.	04/25/2023	033023 Solo	Piano Accompanist for Solo Contest	5002200066	225.00	225.00
10E500	1590 3900 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/O		225.00	
94573	SAM'S CLUB DIRECT	04/25/2023	437979636 032023	03.20.23 statement	0	1,298.00	1,298.00

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10E000	1274 4110 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		1,116.22	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		181.78	
94574	Sanchez, Yesenia	04/25/2023	Jan-Feb travel	transportation student	0	775.00	775.00
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		775.00	
94575	SCADUTO, MICHELLE A	04/25/2023	500 032923	ED500 tuition reimbursement	0	380.00	1,900.00
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			502 032923	ED502 tuition reimbursement	0	380.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			505 032923	ED505 tuition reimbursement	0	380.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			507 032923	ED507 tuition reimbursement	0	380.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
			508 032923	ED508 tuition reimbursement	0	380.00	
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		380.00	
94576	SCHINDLER ELEVATOR CORPORATION	04/25/2023	7100520020	Costello quarterly billing	0	575.00	1,150.00
20E600	2540 3200 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		575.00	
			710052022	GWMS quarterly billing	0	575.00	
20E500	2540 3200 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		575.00	
94577	School Business Management Ser	04/25/2023	103-03-23	March 23' Billing	0	17,287.50	17,287.50
10E000	2310 3100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/P		17,287.50	
94578	SCHOOL HEALTH CORPORATION	04/25/2023	5570876-00	X54340-The Step Stackable 6" Riser Blue 5 pk.	7012200002	800.20	2,513.86
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		160.04	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		160.04	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		160.04	
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		160.04	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		160.04	
			5572702-00	items for PE teacher	4002200046	1,060.75	
10E400	1111 4120 00 000000			EDUCATION/ROBINSON ELEMENTARY/PHYSICAL EDUCATION		1,060.75	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			5572702-01	items for PE teacher	4002200046	129.99	
10E400	1111 4120 00 000000			EDUCATION/ROBINSON ELEMENTARY/PHYSICAL EDUCATION		129.99	
			5572770-00	P.E. order from School Health/Palos Sports	6002200018	454.94	
10E600	1111 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/PHYSICAL EDUCATION/SUPPLI		454.94	
			5573067-00	items for PE teacher	4002200046	67.98	
10E400	1111 4120 00 000000			EDUCATION/ROBINSON ELEMENTARY/PHYSICAL EDUCATION		67.98	
94579	SCHOOL SPECIALTY, INC.	04/25/2023	208131878244	ART SUPPLIES	3002200028	249.08	381.78
10E300	1110 4100 00 499803			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES/ESSER		249.08	
			208131884084	Tardy Books	5002200060	132.70	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		132.70	
94580	SEAL OF ILLINOIS	04/25/2023	11498	Tuition March 23' AD	0	4,829.53	4,829.53
10E300	1912 6700 00 000000			EDUCATION/LINCOLN ELEMENTARY/OTHER LEA PRIVATE TUITION/		4,829.53	
94581	SEAL SOUTH, INC	04/25/2023	7948	Tuition March 23 JT	0	4,844.66	4,844.66
10E600	1912 6700 00 000000			EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION		4,844.66	
94582	SINGER, ASHLEY J	04/25/2023	C15523	C15523 tuition reimbursement	0	200.00	200.00
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		200.00	
94583	SKYWARD	04/25/2023	0000222345	SKYLERT RENEWAL 03.26..23-03.25.24	0	3,781.75	3,781.75
10E000	2663 4700 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SOF		3,781.75	
94584	SMEKENS EDUCATIONAL SOLUTIONS	04/25/2023	28782	Registration Fee for Smekens Spark Week Conference on August 4, 2023 Teacher is Jill Koundakjian from Home School	7032200140	169.00	169.00
10E000	1250 3121 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL SERVICES		169.00	
94585	SMITHEREEN PEST MANAGEMENT SER	04/25/2023	3017804	Costello March 23 PC Service	0	72.00	527.00
20E600	2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		72.00	
			3017805	GWMS March 23 PC	0	72.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Service			
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		72.00	
			3017806	Home March 23 PC	0	72.00	
				Service			
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		72.00	
			3017807	Lincoln March 23'	0	72.00	
				PC Service			
20E300	2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		72.00	
			3017808	Robinson March	0	72.00	
				23' PC Se			
20E400	2540 3230 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		72.00	
			3017809	Edison March 23'	0	72.00	
				PC Service			
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		72.00	
			3017955	Admin March 23'	0	95.00	
				PC Service			
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		95.00	
94586	Spindle	04/25/2023	20633058	W.E. 03.17.23	0	4,070.00	12,870.00
10E000	2210 3140 00 000000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		4,070.00	
			20639473	W.E. 03.24.23	0	4,400.00	
10E000	2210 3140 00 000000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		4,400.00	
			20645444	W.E. 03.31.23	0	4,400.00	
10E000	2210 3140 00 000000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		4,400.00	
94587	Spotter Staffing	04/25/2023	3675	W.E. 03.25.23	0	3,145.00	8,840.00
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		3,145.00	
			3706	W.E. 01.01.23	0	3,145.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		3,145.00	
			3760	W.E. 04.15.23	0	2,550.00	
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		2,550.00	
94588	T-MOBILE	04/25/2023	972033599 032123	02.21.23-03.20.23 hotspots	0	3,225.00	3,225.00
10E000	1110 3100 00 499803			EDUCATION/DISTRICT OFFICE/ELEMENTARY/PROFESSIONAL AND T		3,225.00	
94589	The Reading League, Inc	04/25/2023	3589	Science of Reading : Defining Guide SKU: SOR-001	7032200094	1,323.21	1,323.21
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		1,323.21	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
94590	THOMSON REUTERS - WEST	04/25/2023	848113968	April 23' online subscription	0	606.82	606.82
10E000	1205 3160 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES		606.82	
94591	TREMCO/WEATHERPROOFING TECHNOL	04/25/2023	97028970	Home- Roof repairs	0	4,730.00	6,530.00
20E000	2540 5400 00 005004			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		4,730.00	
			97029778	Edison-roof repairs	0	1,800.00	
20E000	2540 5400 00 005004			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,800.00	
94592	UNIFIRST CORPORATION	04/25/2023	11191509244	GWMS Supplies	0	327.77	4,226.18
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		327.77	
			1190000254	Lincoln supplies	0	856.17	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		856.17	
			1190007329	Lincoln supplies	0	417.93	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		417.93	
			1191507534	Lincoln supplies	0	336.10	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		336.10	
			1191509245	Edison- supplies	0	149.04	
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		149.04	
			1191509246	Home Supplies	0	150.52	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		150.52	
			1191511025	Lincoln supplies	0	664.57	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		664.57	
			1191512829	GWMS supplies	0	327.02	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		327.02	
			1191512831	Home supplies	0	149.77	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		149.77	
			1191514292	GWMS Supplies	0	699.00	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		699.00	
			119152830	Edison supplies	0	148.29	
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		148.29	
94593	Vargas, Jennifer	04/25/2023	mileage 041323	Mileage	0	8.25	8.25
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		8.25	
94594	VERIZON WIRELESS	04/25/2023	9930855580	Billing 02.24.23-03.23.23	0	893.35	893.35

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E000	2540 3440 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		893.35	
94595	VILLAGE OF LYONS WATER DEPARTM	04/25/2023	013293 033123	Costello Svc 01.16.23-03.15.23	0	918.20	918.20
20E600	2540 3700 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		918.20	
94596	VILLAGE OF STICKNEY WATER DEPT	04/25/2023	101878 032823	Home 03.09.23-04.11.23	0	332.52	705.64
20E200	2540 3700 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		332.52	
			101884 032823	Edison 03.14.23-04.11.23	0	373.12	
20E100	2540 3700 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		373.12	
94597	VILLAGE OF BROOKFIELD	04/25/2023	400067-001 040523	Lincoln reading 03.313.23	0	938.89	938.89
20E300	2540 3700 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		938.89	
94598	VISTA LEARNING, NFP	04/25/2023	VLI23-1051	EvaluWise ranking report	0	195.00	195.00
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		195.00	
94599	WEST, KIMBERLY K	04/25/2023	041923 gas	parent gas cards for transportation of student	0	274.35	274.35
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		274.35	
94600	WEST, KIRSTY	04/25/2023	Feb mileage	Feb 23 mileage	0	28.13	271.32
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		28.13	
			Jan 23 mileage	Jan 23' mileage	0	48.06	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		48.06	
			Mileage Dec22	Dec 22' mileage	0	67.19	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		67.19	
			mileage Nov22	Nov 22' mileage	0	33.00	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		33.00	
			Oct22 mileage	Oct. 22' mileage	0	58.81	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		58.81	
			Sep 22 mileage	Sept. 22' mileage	0	36.13	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		36.13	
94601	WILSON LANGUAGE	04/25/2023	1961430	Foundations Classroom Set Level 2	7032200068	6,912.00	6,912.00
10E000	1801 4100 00 490900			EDUCATION/DISTRICT OFFICE/ESL LIPLES/SUPPLIES/LIPLES		6,912.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
94602	WORLD BOOK, INC	04/25/2023	0001648573	World Book Online subscription Quote # 00089138	7032200120	3,264.00	3,264.00
10E000	1250 3100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL AND TECH		3,264.00	
94603	Zavala, Miguel	04/25/2023	Costello 5 grade bba	Costello 5 grade b-ball	0	1,430.00	1,430.00
10E600	1501 1300 00 000101			EDUCATION/COSTELLO ELEMENTARY/CO-CURRICULAR/CUSTODIAN /		1,430.00	
				114 Computer	Check(s) For a Total of		1,420,747.82

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	114	Computer	Checks For a Total of	1,420,747.82
Total For	114	Manual, Wire Tran, ACH & Computer	Checks	1,420,747.82
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,420,747.82

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION	524,028.89	0.00	602,117.35	1,126,146.24
20	OP, BLDG,MAIN	911.24	0.00	107,244.11	108,155.35
40	TRANSPORTION	0.00	0.00	174,946.23	174,946.23
80	TORT FUND	0.00	0.00	11,500.00	11,500.00

**GENERAL FUND**

Totals for All Accounts

Costello Elementary School

Account #

3/30/2023	1121 Migala (reim yearbook photos)	28.42	\$14,564.62
4/12/2023	1122 PEAP (presidential pins/envelopes)	77.65	\$14,486.99
4/13/2023	1123 Antkiewicz (reim kinder caps/lib. Sup)	64.33	\$14,422.66

## EDISON ACTIVITY ACCOUNT - 2022-2023

<b>March 2023</b>					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$28,394.92
3/9/23	1293	T&M Sports (Student Council)	975.00		\$27,419.92
3/15/23	1294	Memory Book Company (Yearbook)	1,889.40		\$25,530.52
3/15/23	1295	Books Are Fun, Ltd. (Supplies/Postage)	500.00		\$25,030.52
3/15/23	1296	Meagan Guerrero (Social Committee)	54.17		\$24,976.35
3/29/23	1297	Flor Ramirez (Social Committee)	24.98		\$24,951.37
3/29/23	1298	Strikers Lanes (PF/Spirit)	180.00		\$24,771.37
<b>April 2023</b>					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$24,771.37
					\$24,771.37
					\$24,771.37
					\$24,771.37
					\$24,771.37

## HOME SCHOOL GENERAL LEDGER April 2023

<b>Date</b>	<b>Ck.#</b>	<b>Description</b>	<b>Disbursements</b>	<b>Receipts</b>	<b>Balance</b>
3/31/2023	1143	Follett - Library Books	\$79.93		\$ 1,489.25
3/31/2023	1144	Regina Redd - Reimbursement for Basketball Pizza Party	\$120.99		\$ 1,368.26
4/17/2023	1145	Christa Holm - Reimbursement for Readers Choice Registration	\$20.00		\$ 1,348.26
4/18/2023	1146	Angela Gonzales - Reimbursement for PBS Pizza Party	\$63.38		\$ 1,284.88



<b>GENERAL FUND FOR BOARD</b>					
		George Washington Middle School			
		Account # 8760054107			
<b>Date</b>	<b>Check #</b>	<b>Description</b>	<b>Disbursem</b>	<b>Receipts</b>	<b>Balance</b>
8-Mar	Deposit	HNF 1868/spirit 61/grad 360		\$2,289.00	\$7,690.66
29-Mar	1719	High Note Festival - B/O	\$1,450.00		\$6,240.66
29-Mar	1720	Paisans Pizza - Volleyball	\$112.93		\$6,127.73
31-Mar	1721	Paisan's Pizza - 7-B	\$254.85		\$5,872.88
31-Mar	1722	Paisan's Pizza - 8B	\$194.64		\$5,678.24
31-Mar	Deposit	Grad Fees		\$3,060.00	\$8,738.24
31-Mar	Deposit	Reimb 265.70/Spirit 230/Choir shirt 75/HNF300		\$870.70	\$9,608.94
31-Mar	1723	Guitar Center - Ukulele	\$134.94		\$9,474.00
12-Apr	1724	Paisans Pizza - 6th Grade boys basketball	\$152.45		\$9,321.55
12-Apr	Deposit	Grad Fees		\$1,740.00	\$11,061.55
13-Apr	Deposit	Grad Fees		\$2,160.00	\$13,221.55

MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF EDUCATION  
LYONS ELEMENTARY SCHOOL DISTRICT 103  
George Washington Middle School, Cafeteria  
8101 Ogden Avenue, Lyons, Il 60534 at 6:00 P.M.  
Tuesday, March 28, 2023

**I. Call to Order**

The regular meeting of the Board of Education was called to order at 6:03 p.m. by President Jorge Torres.

**II. Roll Call**

Members Physically Present:	Slagiana Aleksikj Olivia Quintero Mario Ramirez Winifred Rodriguez Jorge Torres
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Absent:	Sara Andreas Vito Campanile
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**III. Reading of Communications**

None

**IV. Year-to-Date Financials**

President Torres stated the financials are attached to the agenda for the public to view.

**V. Public Comment**

Jenna Albers, Instructional Coach, commented on Mr. Naglak resigning from his position and commented it was a pleasure working under him and that she has never worked under anyone as committed as he was. Ms. Albers thanked Mr. Naglak on behalf of the coaches and teachers.

Maria Luisa Soto, Robinson Parent, commented on safety and that kids have gotten hurt on the blacktop and playground. Ms. Soto commented that she is hoping for a positive response and that she will email pictures to Superintendent Rivera.

**VI. Consent Agenda**

Olivia Quintero moved seconded by Mario Ramirez to approve the Consent Agenda, as presented.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Olivia Quintero Mario Ramirez Winifred Rodriguez Jorge Torres
Nays:	None
Absent:	Sara Andreas Vito Campanile

Motion carried

- A. Authorize Payment of Monthly Bills for March 2023
  - 1. Board Bills March 2023
  - 2. Activity Funds March 2023
- B. Approval of Minutes
  - 1. Regular Minutes of February 21, 2023
- C. Approval of Personnel Leaves/Resignations List #3.28.23

**VII. Board Report**

President Torres stated there are policies on the agenda for a first reading and to please reach out to Superintendent Rivera should there be any questions on these policies.

**VIII. Action Items**

**Approval of Reclassification of Business Manager Position to Assistant Superintendent for Business Office and Hiring of Kadir Dada in the amount of \$125,000 (to be prorated for the 2022-2023 school year beginning April 7, 2023 and ending June 30, 2023), and \$125,000 for the 2023-2024 school year beginning on July 1, 2023 and ending on June 30, 2024**

Olivia Quintero moved seconded by Mario Ramirez to approve the Reclassification of Business Manager Position to Assistant Superintendent for Business Office and Hiring of Kadir Dada in the amount of \$125,000 (to be prorated for the 2022-2023 school year beginning April 7, 2023 and ending June

30, 2023), and \$125,000 for the 2023-2024 school year beginning on July 1, 2023 and ending on June 30, 2024.

Upon Roll Call:

Ayes: Slagiana Aleksikj  
Olivia Quintero  
Mario Ramirez  
Winifred Rodriguez  
Jorge Torres

Nays: None

Absent: Sara Andreas  
Vito Campanile

Motion carried

**Approval of District-Wide LED Lighting Upgrades**

Mario Ramirez moved seconded by Olivia Quintero to approve the bid recommendation from Architect Cordogan Clark to approve Eco Lighting be awarded the Lighting Renovations contract for the amount of \$263,972.85, but not to exceed \$337,370.00 as illustrated in the Bid Analysis & Budget Sheet

Upon Roll Call:

Ayes: Slagiana Aleksikj  
Olivia Quintero  
Mario Ramirez  
Winifred Rodriguez  
Jorge Torres

Nays: None

Absent: Sara Andreas  
Vito Campanile

Motion carried

**IX. Adjournment**

Mario Ramirez moved seconded by Olivia Quintero to adjourn at 6:15 p.m.

Upon Voice Vote there were 5 Ayes, 0 Nays, 2 Absent

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Sara Andreas, Secretary

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Jorge Torres, President

LYONS ELEMENTARY SCHOOL DISTRICT 103  
PERSONNEL – HIRE/LEAVES/RESIGNATION LIST (April 25, 2023)  
List #04-25-23

APPROVAL OF CERTIFIED STAFF EMPLOYMENT

NAME	SCHOOL	POSITION	DATE	SALARY
Betsy Lopez	Lincoln	Parent Educator	ASAP (pending paperwork)	\$55,738.09
Flor Ramirez	Edison	Bilingual Teacher	ASAP (pending paperwork)	\$56,033.96
Megan Winthrop	GWMS	ELA Teacher	8/14/23	\$60,384.94
Bryan Crumpley	GWMS	ELA Teacher	8/14/23	\$54,341.37

APPROVAL OF SUPPORT STAFF EMPLOYMENT

NAME	SCHOOL	POSITION	DATE	SALARY
Pamela Villarreal	Garage	Maintenance	ASAP (pending paperwork)	\$20.00/hr

APPROVAL OF LEAVES

NAME	SCHOOL	POSITION	DATE
Samantha Benson	Home	Social Worker	10/1/23 – 1/12/24
Daicy Hernandez	Lincoln	Lunch Aide	4/17/23 – 5/2/23

APPROVAL OF RESIGNATIONS

NAME	SCHOOL	POSITION	DATE
Ashley Widmer Wakefield	Costello/Robinson	Art Teacher	6/30/23
Julie Goduto-Hogan	Costello/Robinson	Teacher	6/30/23

APPROVAL OF RETIREMENT

NAME	SCHOOL	POSITION	DATE
Petra Griffin	Robinson	Building Secretary	06/30/23
Margaret Mamolella	Home	Paraprofessional	06/30/23

Approved By:

\_\_\_\_\_  
Sara Andreas, Secretary

Dated:

\_\_\_\_\_  
Jorge Torres, President

## Professional Personnel

### **5:250 Leaves of Absence**

Each of the provisions in this policy applies to all professional personnel to the extent that it does not conflict with an applicable collective bargaining agreement or individual employment contract or benefit plan; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave, Personal Leave, Leave of Absence Without Pay, Child-Rearing Leave

**Please refer to the applicable collective bargaining agreement(s).**

Staff members are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or Superintendent may require medical certification.

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need of foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway.

Family Bereavement (FBLA)

**While FBLA leave is normally unpaid, the District will substitute an unpaid leave for paid FBLA leave, provided such leave is available for use in**

**accordance with Board policies and rules. In addition, all policies and rules regarding the use of paid leave apply when paid leave is substituted for unpaid FBLA leave. Any substitution of paid leave for unpaid FBLA leave will count against the employee's FBLA leave entitlement. Use of FBLA leave shall not preclude the use of other applicable unpaid leave that will extend the employee's leave beyond 6 weeks, provided that the use of FBLA leave shall not serve to extend such other unpaid leave. Any full workweek period during which the employee would not have been required to work, including summer break, winter break and spring break, is not counted against the employee's FBLA leave entitlement.**

**Eligible employees shall be allowed up to five (5) workdays of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section includes a spouse, civil union partner (defined as a legal relationship between two (2) of either same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act), child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, legal guardian, parent, step-parent or parent-in-law.**

**Eligible employees shall be allowed up to three (3) school days of absence without loss of pay in the event of the death of a brother-in-law, sister-in-law, aunt, or uncle.**

**Bereavement leave shall not be cumulative, nor shall the use of such leave cause any reduction in sick leave. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above. Employees may be required to provide documentation with regard to their bereavement leave.**

## Leave

State law allows a maximum of 10 unpaid work days for eligible employees (Family and Medical Leave Act of 1993, [20 U.S.C. §2601 et seq.](#)) to take family bereavement leave. The purpose, requirements, scheduling, and all other terms of the leave are governed by the Family Bereavement Leave Act. Eligible employees may use family bereavement leave, without any adverse employment action, for: (1) attendance by the bereaved staff member at the funeral or alternative to a funeral of a covered family member, which includes an employee's child, stepchild, domestic partner, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent (2) making arrangements

necessitated by the death of the covered family member, (3) grieving the death of the covered family member, or (4) absence from work due to a Significant Event, which includes: (i) miscarriage, (ii) an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure, (iii) a failed adoption match or an adoption that is not finalized because it is contested by another party, (iv) a failed surrogacy agreement, (v) a diagnosis that negatively impacts pregnancy or fertility, or (vi) a still birth. An employee qualifying for leave due to a Significant Event will not be required to identify which specific reason applies to the employee's request.

The leave must be completed within 60 days after the date on which the employee received notice of the death of the covered family member or the date on which an event under item (4) above occurs. However, in the event of the death of more than one covered family member in a 12-month period, an employee is entitled to up to a total of six weeks of bereavement leave during the 12-month period, subject to certain restrictions under State and federal law. Other existing forms of leave may be substituted for the leave provided in the Family Bereavement Leave Act. This policy does not create any right for an employee to take family bereavement leave that is inconsistent with the Family Bereavement Leave Act.

### Sabbatical Leave

Sabbatical leave may be granted in accordance with the School Code.

### Leaves for Service in the Military

Leaves for service in the U.S. Armed Services or any of its reserve components and the National Guard, as well as re-employment rights, will be granted in accordance with State and federal law. A professional staff member hired to replace one in military service does not acquire tenure.

### General Assembly Leave

Leaves for service in the General Assembly, as well as re-employment rights, will be granted in accordance with State and federal law. A professional staff member hired to replace one in the General Assembly does not acquire tenure.

### Leave for Employment in Department of Defense

The Board may grant teachers a leave of absence to accept employment in a Dept. of Defense overseas school.

## School Visitation Leave

An eligible professional staff member is entitled to eight hours during any school year, no more than four hours of which may be taken on any given day, to attend school conferences, behavioral meetings, or academic meetings related to the teacher's child, if the conference or meeting cannot be scheduled during non-work hours. Professional staff members must first use all accrued vacation leave, personal leave, compensatory leave, and any other leave that may be granted to the professional staff member, except sick, and disability leave.

The Superintendent shall develop administrative procedures implementing this policy consistent with the School Visitation Rights Act.

## Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence

An unpaid leave from work is available to any staff member who: (1) is a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or (2) has a family or household member who is a victim of such violence whose interests are not adverse to the employee as it relates to the domestic violence, sexual violence, gender violence, or any other crime of violence. The unpaid leave allows the employee to seek medical help, legal assistance, counseling, safety planning, and other assistance without suffering adverse employment action.

The Victims' Economic Security and Safety Act governs the purpose, requirements, scheduling, and continuity of benefits, and all other terms of the leave. Accordingly, if the District employs at least 50 employees, an employee is entitled to a total of 12 work weeks of unpaid leave during any 12-month period. Neither the law nor this policy creates a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to the unpaid leave time permitted by, the federal Family and Medical Leave Act of 1993 ([29 U.S.C. §2601](#) *et seq.*).

## Leaves to Serve as an Officer or Trustee of a Specific Organization

Upon request, the Board will grant: (1) an unpaid leave of absence to an elected officer of a State or national teacher organization that represents teachers in collective bargaining negotiations, (2) twenty days of paid leave of absence per year to a trustee of the Teachers' Retirement System in accordance with [105 ILCS 5/24-6.3](#), and (3) a paid leave of absence for the local association president of a State teacher association, that is an exclusive bargaining agent in the District, or his or her designee, to attend meetings, workshops, or seminars

as described in [105 ILCS 5/24-6.2](#).

### Leave to Serve as an Election Judge

Any staff member who was appointed to serve as an election judge under State law may, after giving at least 20-days' written notice to the District, be absent without pay for the purpose of serving as an election judge. The staff member is not required to use any form of paid leave to serve as an election judge. No more than 10% of the District's employees may be absent to serve as election judges on the same Election Day.

### COVID-19 Paid Administrative Leave

During any time when the Governor has declared a disaster due to a public health emergency under [20 ILCS 3305/7](#), paid administrative leave is available to eligible employees if the District, State or any of its agencies, or the local health department has issued guidance, mandates, or rules related to COVID-19 that restrict an employee from being on District property for a reason outlined in State law.

For an employee to be eligible for COVID-19 paid administrative leave, the employee must be fully vaccinated against COVID-19 as defined in [105 ILCS 5/10-20.83](#) (final citation pending).

The employee will receive as many days of administrative leave as required to abide by the public health guidance, mandates, and requirements issued by the Ill. Dept. of Public Health, unless a longer period has been negotiated with the exclusive bargaining representative.

As a condition of being granted COVID-19 paid administrative leave, an employee shall provide all documentation necessary to substantiate the employee's eligibility for the leave, as requested by the Superintendent or designee. An employee who is on COVID-19 paid administrative leave will receive the employee's regular rate of pay; the leave will not diminish any other leave or benefits of the employee. Employees may not accrue COVID-19 paid administrative leave.

### LEGAL REF.:

[105 ILCS 5/10-20.83](#) (final citation pending), [5/24-6](#), [5/24-6.1](#), [5/24-6.2](#), [5/24-6.3](#), [5/24-13](#), and [5/24-13.1](#).

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

[820 ILCS 147/](#), School Visitation Rights Act.

[820 ILCS 154/](#), Child Bereavement Leave Act.

[820 ILCS 180/](#), Victims' Economic Security and Safety Act.

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

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## Educational Support Personnel

### **5:330 Sick Days, Vacation, Holidays, and Leaves**

Each of the provisions in this policy applies to all educational support personnel to the extent that it does not conflict with an applicable collective bargaining agreement or individual employment contract or benefit plan; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave [PRESSPlus1](#)

**Please refer to the applicable collective bargaining agreement(s).**

**or employees not covered by a current applicable bargaining agreement:**

Full or part-time educational support personnel who work at least 600 hours per year receive ~~10~~ 15 paid sick leave days per year. Part-time employees will receive sick leave pay equivalent to their regular workday. Unused sick leave shall accumulate to a maximum of 180 days, including the leave of the current year.

Sick leave is defined in State law as personal illness, mental or behavioral complications, [PRESSPlus2](#) quarantine at home, serious illness or death in the immediate family or household, or birth, adoption, placement for adoption, or the acceptance of a child in need of foster care. The Superintendent ~~and~~ or designee shall monitor the use of sick leave.

As a condition for paying sick leave after three days absence for personal illness or as the Board or Superintendent deem necessary in other cases, the Board or Superintendent may require that the staff member provide a certificate from: (1) a physician licensed in Illinois to practice medicine and surgery in all its branches, (2) a mental health professional licensed in Illinois providing ongoing care or treatment to the staff member, (3) a chiropractic physician licensed under the Medical Practice Act, (4) a licensed advanced practice registered nurse, (5) a licensed physician assistant who has been delegated the authority to perform health examinations by his or her supervising physician, or (6) if the treatment is by prayer or spiritual means, a spiritual adviser or practitioner of the employee's faith. If the Board or Superintendent requires a certificate during a leave of less than three days for personal illness, the District shall pay the expenses incurred by the employee.

Employees are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or the Superintendent may require medical certification.

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need of foster care. Such leave is limited to 30 days,

unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway.

Vacation

**Please refer to the applicable collective bargaining agreement(s).**

**For employees not covered by a current applicable bargaining agreement:**

Twelve-month employees shall be eligible for paid vacation days according to the following schedule:

<u>Length of Employment</u>		<u>Number of Days</u>
<u>From:</u>	<u>To:</u>	
Start date	6 Months	None
6 <sup>th</sup> Month	End of 1 <sup>st</sup> Year	5 Days
Beginning of 2 <sup>nd</sup> Year	End of 5 <sup>th</sup> 2 <sup>nd</sup> Year	10 Days
<u>Beginning of 3<sup>rd</sup> Year</u>	<u>End of 3<sup>rd</sup> Year</u>	<u>15 Days</u>
<u>Beginning of 4<sup>th</sup> Year</u>	<u>End of 4<sup>th</sup> Year</u>	<u>20 Days</u>
Beginning of 6 <sup>th</sup> 5 <sup>th</sup> Year	One additional day per year (as of July 1 <sup>st</sup> ); 25 day maximum	

Part-time employees who work at least half-time are entitled to vacation days on the same basis as full-time employees, but the pay will be based on the employee’s average number of part-time hours per week during the last vacation accrual year. The Superintendent will determine the procedure for requesting vacation.

Vacation days earned in one fiscal year must be used by the end of the following fiscal year; they do not accumulate. Employees resigning or whose employment is terminated are entitled to the monetary equivalent of all earned vacation.

## Holidays

**Please refer to the applicable collective bargaining agreement(s).**

**For employees not covered by a current applicable bargaining agreement:**

Unless the District has a waiver or modification of the School Code pursuant to [Section 2-3.25g](#) or [24-2\(b\)](#) allowing it to schedule school on a legal school holiday listed below, District employees will not be required to work on:

New Year's Day	Labor Day
Martin Luther King Jr.'s Birthday	Columbus Day
Abraham Lincoln's Birthday	Veterans Day
Casimir Pulaski's Birthday	2022 Election Day
Memorial Day	Thanksgiving Day
Juneteenth National Freedom Day	Christmas Day
Independence Day	

A holiday will not cause a deduction from an employee's time or compensation. The District may require educational support personnel to work on a school holiday during an emergency or for the continued operation and maintenance of facilities or property.

## Personal Leave

**Please refer to the applicable collective bargaining agreement(s).**

**For employees not covered by a current applicable bargaining agreement:**

Full-time educational support personnel have **one** **three** paid personal leave day per year. The use of a personal day is subject to the following conditions:

1. Except in cases of emergency or unavoidable situations, a personal leave request should be submitted to the Building Principal three days before the requested date.
2. No personal leave day may be used immediately before or immediately after a holiday, or during the first and/or last five days of the school year, unless the Superintendent grants prior approval.
3. Personal leave may not be used in increments of less than one-half day.
4. Personal leave is subject to any necessary replacement's availability.
5. Personal leave may not be used on an in-service<sup>175</sup> training day and/or institute training days.

6. Personal leave may not be used when the employee's absence would create an undue hardship.

### Leave to Serve as a Trustee of the Ill. Municipal Retirement Fund

Upon request, the Board will grant 20 days of paid leave of absence per year to a trustee of the Ill. Municipal Retirement Fund in accordance with [105 ILCS 5/24-6.3](#) State law.

### Leave for Service in the Military

**Please refer to the applicable collective bargaining agreement(s).**

**For employees not covered by a current applicable bargaining agreement:**

Educational support personnel receive leave for service in the military on the same terms and conditions granted professional personnel in Board policy 5:250, Leaves of Absence

### Other Leaves

Educational support personnel receive the following leaves on the same terms and conditions granted professional personnel in Board policy 5:250, *Leaves of Absence*:

1. Leave for Service in the Military.
2. Leave for Service in the General Assembly.
3. School Visitation Leave.
4. Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence.
5. [FamilyChild- Bereavement Leave](#). [PRESSPlus3](#)
6. Leave to serve as an election judge.
7. [COVID-19 Paid Administrative Leave](#). [PRESSPlus4](#)

### LEGAL REF.:

105 ILCS 5/10-20.7b, [5/10-20.83 \(final citation pending\)](#), 5/24-2, [and 5/24-6](#), [and 5/24-6.3](#).

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

[820 ILCS 147](#), School Visitation Rights Act.

[820 ILCS 154/](#), Child Bereavement Leave Act.

[820 ILCS 180/](#), Victims' Economic Security and Safety Act.

*School Dist. 151 v. ISBE*, 154 Ill.App.3d 375 (1st Dist. 1987); *Elder v. Sch. Dist. No. 127 1/2*, 60 Ill.App.2d 56 (1st Dist. 1965).

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:250 (Leaves of Absence)

## **PRESSPlus Comments**

PRESSPlus 1. 105 ILCS 5/24-6, amended by P.A. 102-697, requires districts to return sick leave used by a fully vaccinated teacher for a qualifying COVID-19 related reason during the 2021-2022 school year, provided the teacher was "fully vaccinated against COVID-19" by 5-10-22. The law prohibits districts from rescinding the returned sick leave in the event the definition of "fully vaccinated against COVID-19" is later updated by the Centers for Disease Control and Prevention (CDC) or the Ill. Dept. of Public Health (IDPH) to include recommended booster doses. **Issue 110, October 2022**

PRESSPlus 2. Updated in response to 105 ILCS 5/24-6, amended by P.A. 102-866. **Issue 110, October 2022**

PRESSPlus 3. Updated in response to the FamilyChild Bereavement Act, 820 ILCS 154/, amended by P.A. 102-1050, eff. 1-1-23. **Issue 110, October 2022**

PRESSPlus 4. Required by 105 ILCS 5/10-20.83 (final citation pending), added by P.A. 102-697. **Issue 110, October 2022**



## **MASTER INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT**

This Master Intergovernmental Cooperative Purchasing Agreement (the “**Agreement**”) is entered into by and between those certain government agencies that execute a Management Services Agreement (“**Lead Agencies**”) with Equalis Group LLC (“**Equalis Group**”) to be appended and made a part hereof and such other public agencies, non-profit organizations, and businesses (each a “**Purchasing Group Member**”) who register to participate in the cooperative purchasing programs administered by Equalis Group and its affiliates and subsidiaries (collectively, “**Equalis Group Purchasing Program**”) by either registering on an Equalis Group Purchasing Program website (such as [www.equalisgroup.org](http://www.equalisgroup.org)) or by executing a copy of this Agreement.

### **RECITALS**

**WHEREAS**, after a competitive solicitation and selection process conducted by Lead Agencies, Lead Agencies enter into master agreements (“**Master Agreements**”) with awarded suppliers to provide a variety of goods, products, and services (“**Products**”) to the applicable Lead Agency and Purchasing Group Members;

**WHEREAS**, Master Agreements are made available to Purchasing Group Members by Lead Agencies through the Equalis Group Purchasing Program and provide that Purchasing Group Members may voluntarily purchase Products on the same terms, conditions, and pricing as the Lead Agency, subject to any applicable federal and/or local purchasing ordinances and the laws of the State of purchase; and

**WHEREAS**, in addition to Master Agreements, the Equalis Group Purchasing Program may from time to time offer Purchasing Group Members the opportunity to acquire Products through other group purchasing agreements.

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein and of the mutual benefits to result, the parties hereto agree as follows:

1. Each party will facilitate the cooperative procurement of Products.
2. The procurement of Products by Purchasing Group Member party to this Agreement shall be conducted in accordance with and subject to the relevant federal, state, and local statutes, ordinances, rules, and regulations that govern Purchasing Group Member’s procurement practices.
3. The cooperative use of Master Agreements and other group purchasing agreements shall be conducted in accordance with the terms and conditions of such agreements, except as modification of those terms and conditions is otherwise allowed or required by applicable federal, state, or local law.
4. The Lead Agencies will make available, upon reasonable request and subject to convenience, information about Master Agreements which may assist in facilitating and improving the procurement of Products by the Purchasing Group Member.
5. Purchasing Group Member agrees that Equalis Group Purchasing Program may provide access to group purchasing organization (“**GPO**”) agreements directly or indirectly by enrolling Purchasing Group Member in another GPO’s purchasing program; provided that the purchase of Products shall be at Purchasing Group Member’s sole discretion.
6. Purchasing Group Member shall make timely payments to the distributor, manufacturer, or other vendor (each a “**Supplier**”) for Products procured and received through any Master Agreement or GPO group purchasing agreement (each an “**Equalis Agreement**”) in accordance with the terms and conditions of this Agreement and of the Equalis Agreement, as applicable.
7. Purchasing Group Member acknowledges and agrees that Equalis Group may receive fees (“**Administrative Fees**”) from Suppliers, which are typically calculated as a percentage of the dollar value of purchases made by Purchasing Group Member under an Equalis Agreement. Equalis Group’s standard Administrative Fees are two percent (2%) or less. Equalis Group shall provide Purchasing Group Member with access to a listing of Equalis Agreements that provide for the payment to Equalis of



Administrative Fee in excess of three percent (3%). Additionally, Equalis Group shall provide Purchasing Group Member with access to an annual report listing Purchasing Group Member's purchases of Products through Equalis Agreements and the associated Administrative Fees received by Equalis Group.

8. Purchasing Group Member agrees that Products purchased under Equalis Agreements are for Purchasing Group Member's own use in the conduct of its business, and in no event shall Purchasing Group Member sell, resell, lease, or otherwise transfer goods purchased through Equalis Agreements to an unrelated third party unless expressly permitted by the terms of the applicable Equalis Agreement.
9. Payment for Products and inspections and acceptance of Products ordered by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member. Disputes between Purchasing Group Member and any Supplier shall be resolved in accordance with the law and venue rules of the State of purchase unless otherwise agreed to by Purchasing Group Member and the Supplier. The exercise of any rights or remedies by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member.
10. Purchasing Group Member shall not use this Agreement or the terms and conditions of any Equalis Agreement as a method for obtaining additional concessions or reduced prices for similar products or services.
11. Purchasing Group Member shall be responsible for the ordering of Products under this Agreement. A non-procuring party shall not be liable in any fashion for any violation by a party procuring Products under this Agreement. To the extent permitted by law, the party procuring Products shall hold any non-procuring party harmless from any liability that may arise from action or inaction of the party procuring Products. Without limiting the generality of the foregoing, Equalis Group Purchasing Program makes no representations or warranties regarding any Product or Equalis Agreement and shall have no liability for any act or omission by a Supplier or other party under an Equalis Agreement.
12. This Agreement shall remain in effect unless terminated by one party giving thirty (30) days' written notice to the other party. The provisions of **Sections 5, 6, 7, 8, and 9** hereof shall survive any such termination.
13. If any term or provision of this Agreement is held invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.
14. This Agreement and the rights and obligations hereunder may not be assignable by either party hereto without the prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed, provided, however, that Purchasing Group Member and Equalis Group may assign their respective rights and obligations under this Agreement without the consent of the other party in the event either Purchasing Group Member or Equalis Group shall hereafter effect a corporate reorganization, consolidation, merger, merge into, sell to, or transfer all or substantially all of its properties or assets to another entity. Subject to the preceding sentence, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and assigns. Any instrument purporting to make an assignment in violation of this **Section 14** will be null and void.
15. This Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the parties to this Agreement with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter.
16. Equalis shall not be liable to Purchasing Group for any action, or failure to take action, of a Supplier in connection with the performance of Supplier's obligations under an Equalis Agreement.
17. Each party to this Agreement acknowledges it has read the Agreement and represents and warrants that it has the necessary legal authority and is legally authorized to execute and enter into this Agreement.
18. This Agreement shall take effect upon Purchasing Group Member (i) executing a copy of this Agreement, or (ii) registering on an Equalis Group Purchasing Program website.



The easiest way to complete this form is to visit: [www.equalisgroup.org/member-registration](http://www.equalisgroup.org/member-registration). You may also fill out this form electronically, print and sign it, then scan and email the fully completed document to [membership@equalisgroup.org](mailto:membership@equalisgroup.org).

Agency Information		
Agency Name:		
Agency Type:		
Agency Department:		
Street Address:		
City / St / Zip:		
Phone #:		
Federal Tax ID:		
Website URL:		

Primary Contact Information	
Name:	
Title:	
Phone #:	
Email:	
Which contract(s) are you interested in?:	

**IN WITNESS WHEREOF**, I hereby acknowledge, on behalf of \_\_\_\_\_, that I have read and agreed to the general terms and conditions set forth in the Equalis Group Master Intergovernmental Purchasing Agreement.

Authorized Signator	
Name:	
Title:	
Date:	

Signed: \_\_\_\_\_

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**PROJECT PROPOSAL**

**Company**  
Helm Service  
2601 Beverly Drive, Ste 111  
Aurora, IL 60502  
Ph: 815-990-0496

Proposal Date: 3/29/2023  
Proposal Number: P01984

**Bill To Identity**  
Lyons Elementary School District 103  
4100 Joliet Avenue  
Lyons, Illinois 60534  
Kristopher Rivera

**Agreement Location**  
Lyons Elementary School District 103  
4100 Joliet Avenue  
Lyons, Illinois 60534  
Kristopher Rivera

**RE: Lyons SD 2023 HVAC Upgrade Proposal-**

Dear Kristopher,  
Helm Service would like to thank you for the opportunity to provide this proposal for your consideration. Partnering with Helm Service for this work will ensure you are receiving the highest technical expertise in our industry. Our mechanical service procedures promote the highest safety and environmentally conscious practices available.

Helm Service is an Awarded Vender through the Equalis Group Cooperative Purchasing Organization. As an Awarded Vendor, Helm Service offers Equalis Group members the opportunity to purchase products and services at discounted pricing without the delay and expense of going out to bid.

**Helm Group & Equalis Group Publicly Procured Master Agreement Contract #R10-1132B:**

Region 10 Education Service Center (Region 10), and Equalis Group Lead Agency, issued RFP #R10-1132 for HVAC Installers & Energy Management Services on 1/28/2022 and subsequently entered into Contract #R10-1132B with Helm Group.

Contract Information

**Initial Term Through:** 4/30/2025

**Renewable Through:** 4/30/2027

Additional information regarding the procurement process and contract award can be found on the Helm group Page (<https://equalisgroup.org/helm-group/>) at the Equalis Group website, includugin the Helm Group products and services available through the Master Agreement, RFP and scoring documents, the Master Agreement between Region 10 and Helm Group, and pricing/discount model.

As a member of the Equalis Group, this procurement vehicle is immediately available to **Lyons Elementary School District 103**

**Lyons Elementary School District 103 Equalis Member #:EG-7EUBOLY**  
**Project Scope Helm/Equalis PQN #: 3069177**

**1. Building Automation Upgrade Scope:**

An upgrade of the Building Automation Systems is recommended in all buildings. Some buildings have a partial DDC and old Pneumatic Controls, while others consist only of old Pneumatic Controls.

- Existing Pneumatic Controls shall be a priority.
- Existing DDC Controls (ALC) appear to be 15+ years old and have limited controllability and should be upgrading during major system replacements.



open-protocol and include the backbone to tie-in remaining building as equipment is replaced over time.

The DDC system shall be comprised of Tridium supervisor level controllers running the Niagara 4 framework to interface with a network of open, interoperable, stand-alone digital field controllers communicating on a peer-to-peer bus over ASHRAE Standard 135 BACnet protocol. All Tridium controllers shall come with the most current software revisions and fully open licenses (owner owns everything).

All existing Pneumatic Controls shall be removed, capped, and salvaged until the entire building is under DDC Supervision.

New Control Systems shall include all necessary wiring, thermostats, motor operated dampers, motorized control valves, sensors, alarms, and devices necessary for complete and operational systems.

Provide local control panels in mechanical rooms to control and monitor equipment.

Initial Front End shall be provided to include (at each location):

- Install a new Niagara Server for communication to all of the schools, complete with graphics, trending, and alarms for all equipment integrated into it.
- For each school, install a Niagara Jace 8000, cabinet, all associated wiring and network cabling.
- For each school, install a new hot water plant controller, new sensors, relays, and actuators. Integrate controllers into the local Jace, and then to the server.
- For Costello, Washington, and Lincoln, install new chilled water controller, new sensors, relays, and actuators. Integrate controllers into the local Jace, and then to the server.
- A Web supervisor would be installed, therefore system would be web based, and can be accessed from any computer in the district.
- 5 year Mfr's service maintenance agreement which means 5 years of upgrades are included.
- Helm will work with Comed to harvest an eligible utility incentives for this project.

**Installation/Integration of new front-end systems in (6) schools - \$360,000**

**2. Lincoln Elementary School – CHILLER replacement:** This chiller is no longer reliable and is consistently in need of repairs, and parts are no longer available. This School is one of two facilities that hold Summer School and the central cooling is critical in the summer months. The existing chiller is a split bundle with interior evaporator and two exterior air-cooled condensers located on the roof directly above the mechanical room.

We proposed to replace existing with a packaged chiller located on the roof, piped down into mechanical room to tie-into existing two pipe system.

- East wing Library area unit vents chilled water plant
  - Existing:
    - Carrier model # 30HL040 indoor unit with (2) Carrier 20 Ton condensers 09DK-024
  - New:
    - Packaged 40 ton chiller
      - Equipment - \$72,000.00 (purchase in 2023)
      - Installation part of 2024 Budget

**Purchase of New Chiller only - \$72,000**

**Total Investment for both scopes above.....\$432,000.00**

**Clarifications:**

- Please note –We are not responsible for delays in equipment/material deliveries due to COVID-19. With current environment, pricing is subject to change pending any equipment cost increases.
- Work to be performed during normal working hours of 7:00am thru 3:30pm, Monday thru Friday.
- *This proposal, scope, and price is the proprietary property of Helm Service and is for our Client's use only, as it is to be utilized for the agreement evaluation.* This Agreement sets forth all of the terms and conditions binding upon the parties hereto; and no person has authority to make any claim, representation, promise or condition on behalf of Helm Service, which is not expressed herein. No party shall alter this agreement. This proposal will become a binding Agreement only after acceptance by Client and approval by an officer of Helm Service as evidenced by their signatures below. All rights to any designs presented are retained by Helm Service.
- Proposal valid for 30 days.

**Exclusions:**

- The scope of this proposal does not include the replacement of any other components of the mechanical or controls systems that are not specifically listed in this proposal.
- Temporary HVAC equipment or rental equipment.
- Permits, Inspection fees of any kind.
- Isolation valves, strainers, check valves, etc. unless specifically noted.
- Electrical work of any kind, starters, disconnects, VFD's wire, conduit, breakers, fuses, etc. Unless noted above.
- Roofing, cutting, patching, flashing, painting.
- Structural building/walls; cutting, patching, and coring.
- All work associated with Fire/Life Safety, including interfaces and interlocks to the Fire Alarm System, smoke detectors, fire dampers, smoke control dampers, and smoke/fire dampers.
- Utility Services: We assume the existing utilities (gas, electrical, water) serving the facility are properly sized to handle the current building loads. If it is determined service upgrades are necessary to facilitate current or future loads, additional costs may apply through your utility provider and/or Helm.
- Payment and performance bonds.
- All responsibility for Lead and asbestos identification, abatement, removal, and disposal prior to start of job.

Thank you for the opportunity. We look forward to working with you.

**Maria Dierking**

Account Manager | Helm Service

815-990-0496 **cell**

[mdierking@helmgroupp.com](mailto:mdierking@helmgroupp.com)



Upon execution as provided below, this agreement, including the following pages attached hereto (collectively, the "Agreement"), shall become a binding and enforceable agreement against both parties hereto. Customer, by execution of this Agreement, acknowledges that it has reviewed and understands the attached terms and conditions and has the authority to enter into this Agreement.

**Contractor**

*M. Dierking*

\_\_\_\_\_  
Signature (Authorized Representative)

\_\_\_\_\_  
Maria Dierking

\_\_\_\_\_  
Name (Print/ Type)

\_\_\_\_\_  
815-990-0496

\_\_\_\_\_  
Phone

\_\_\_\_\_  
3/29/2023                      P01984

\_\_\_\_\_  
Date                                      Proposal #

**Customer**

\_\_\_\_\_  
Signature (Authorized Representative)

\_\_\_\_\_  
Name (Print/ Type)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date                                      PO#



## HELM SERVICE PROJECT - TERMS AND CONDITIONS

1. TERMS: IF THIS CONTRACT INVOLVES THE PURCHASE OF MATERIALS AND EQUIPMENT ONLY, THE PURCHASE PRICE SHALL BE PAYABLE AT THE TIME OF DELIVERY OF THE MATERIALS AND/OR EQUIPMENT; IF THIS CONTRACT INVOLVES LABOR OR LABOR AND MATERIALS AND EQUIPMENT, PROGRESS BILLINGS WILL BE SUBMITTED COVERING MATERIALS AND EQUIPMENT DELIVERED TO THE JOB SITE OR STORED IN ACCEPTABLE STORAGE FOR DELIVERY TO THE JOB SITE. THIS PROGRESS BILLING WILL ALSO INCLUDE LABOR WHICH HAS BEEN EXPENDED ON THE JOB OR DIRECTLY CONCERNED WITH THE JOB. THIS PROGRESS BILLING AMOUNT WILL BE DUE TEN DAYS AFTER BILLING DATE. FOR JOBS WHICH REQUIRE RETENTION, A RETENTION AMOUNT OF FIVE PERCENT WILL BE WITHHELD. IT WILL BECOME DUE AND PAYABLE AT THE COMPLETION OF HELM SERVICE'S PORTION OF THE PROJECT.

2. Title to the materials and equipment shall remain with Helm Service until the customer has paid the total price in full, and if the customer should fail to make any payment to Helm Service as the same becomes due or the customer fails to perform any other obligation under this contract, Helm Service may take possession of the materials and equipment.

3. Helm Service warrants that its labor and installation shall be done in a good and workmanlike manner and shall be free from defects for a period of one year after completion of the installation. Helm Service warrants that all equipment and materials furnished will be new unless otherwise specified in this contract, and that Helm Service has good title thereto. Helm Service does not warrant the quality of the equipment and materials furnished in any respect and the customer's remedy for defects in the equipment and materials shall be against Helm Service's suppliers or the manufacturers of the materials and equipment. Helm Service will deliver all manufacturers' written warranties to the customer upon completion of installation. UNDER NO CIRCUMSTANCES WILL HELM SERVICE BE RESPONSIBLE FOR LOSS OF USE, LOSS OF PROFITS, INCREASED OPERATING OR MAINTENANCE EXPENSE, CLAIMS OF CUSTOMER'S, TENANTS, OR CLIENTS, OR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES.

4. Once the equipment and materials have been delivered to the job site, the Customer assumes all risk of damage to same, by any cause, except that brought about by the negligence of Helm Service and its employees. The customer shall carry all Risk, Property Insurance to the full value of the materials and equipment and name Helm Service as an Additional Insured to the extent of its interest. The Customer shall be responsible for purchasing and maintaining such liability insurance as will protect him against claims which may arise from operations under the Contract.

5. Helm Service will obtain Liability and Workers' Compensation Insurance protecting it against claims which may arise from operations under the contract.

6. Helm Service will make delivery or installation, when provided herein, within a reasonable time after this contract is entered into, but it will not be responsible for delays caused by unavailability of machinery, equipment, materials or parts, shipper's delays, strikes, lockouts, restrictions imposed by civil or military authority, priority regulation of some governmental body, insurrection or riot, or any other cause beyond Helm Service's control. If a time for performance is stated in this agreement, it shall be deemed to be an estimate only. If Helm Service is required to make some installation under this contract, the customer shall be responsible for putting the premises in a satisfactory condition including furnishing electric power, light, heat, and water so that installation can start promptly and be completed efficiently.

7. If Helm Service shall fail to perform any of its obligations under this contract and fails to perform after the customer gives Helm Service ten (10) days' written notice of the specific deficiencies, the customer may have someone else complete the performance, but Helm Service's liability shall be limited to what it reasonably costs the customer to obtain completion of Helm Service's obligations under this contract. If Helm Service fails to perform any of its obligations under this contract, the customer, at customer's option, and without being required to do so, may cancel this contract by giving Helm Service ten (10) days written notice.

8. If the Project is stopped for a period of thirty (30) days under an order of any court or other public authority having jurisdiction, or as a result of an act of government, such as a declaration of a national emergency making materials unavailable, through no act or fault of Helm Service or if the Project should be stopped for a period of thirty (30) days by Helm Service for the customer's failure to make payment thereon as provided in Paragraph 1, then Helm Service may upon seven (7) days written notice to the customer terminate this agreement and immediately recover from the customer payment for all work to date and for any proven loss sustained upon any materials, equipment, tools, construction equipment and machinery, including reasonable profit and damages.

9. In the event either party must commence a legal action to enforce any rights under this contract, the successful party shall be entitled to all court costs and reasonable attorney's fees as determined by the court for prosecuting or defending the claim as the case might be.

10. The Customer shall not leave any of the equipment or systems furnished or installed by Helm Service in operation until the customer has approved and accepted same and paid Helm Service the price in full.

11. Any written notice required under this contract may be delivered personally to the other party or mailed as certified mail, return receipt requested, to the other party's address as it appears in this agreement or as given to the other party by written notice during the terms of this contract.

12. To the fullest extent permitted by law, Customer shall indemnify and hold harmless Helm Service, its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused in part by the negligence of Helm Service.



# Services Agreement

This Services Agreement (this "**Agreement**"), dated as of **May 1, 2023** (the "**Effective Date**"), is by and between – **Rachel Herrera, Curious Little Minds, LLC**- with offices located at **803 Wildflower Drive, Shorewood, IL 60404** ("**Service Provider**") and **Lyons School District 103** with offices located at **4300 Grove Ave, Brookfield, IL 60513** ("**Customer**" and together with Service Provider, the "**Parties**", and each a "**Party**").

WHEREAS, Service Provider has the capability and capacity to provide certain services as described in an applicable Statement of Work ("**SOW**"); and

WHEREAS, Customer desires to retain Service Provider to provide said services, and Service Provider is willing to perform such services under the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Service Provider and Customer agree as follows:

1. Services. Service Provider shall provide to Customer the services (the "**Services**") set out in one or more statements of work to be issued by Customer and accepted by Service Provider (each, a "**Statement of Work**"). The initial accepted Statement of Work is attached hereto as Exhibit A. Additional Statements of Work shall be deemed issued and accepted only if signed by both parties.

1.1 Each Statement of Work shall include the following information:

(a) Detailed description of the Services to be performed pursuant to the Statement of Work;

(b) Date upon which the Services will commence and the term of such Statement of Work;

(c) Names of Service Provider's key personnel ("**Provider Representatives**") as described in Section 2.1(a);

(d) Fees to be paid to Service Provider under each Statement of Work; (e) Approved expenses (if any) incurred with each Statement of Work; and

(f) Any other terms and conditions agreed upon by the Parties in connection with the Services to be performed pursuant to such Statement of Work.

2. Service Provider Obligations. Service Provider shall:

2.1 Designate such persons that it determines, in its sole discretion, to be capable of filling the following positions:

(a) Provider Representatives that it deems sufficient to perform the Services as set forth in each Statement of Work.

2.2 Make no changes in Provider Representatives except:

(a) Following notice to Customer.

(b) Upon the resignation, termination, death, or disability of an existing Provider Representative.

2.3 Assign only qualified, legally authorized Provider Representatives to provide

the Services.

2.4 Comply with all applicable laws, rules and regulations in providing the Services.

2.5 Comply with all Customer rules, regulations, and policies of which it has been made aware, in its provision of the Services.

2.6 Assume full and sole responsibility for the payment of all compensation and expenses of such persons or employees performing the Services and for all state and federal income tax, unemployment insurance, social security, disability insurance and other applicable withholdings.

2.7 Maintain complete and accurate records relating to the provision of the Services under this Agreement, including records of the time spent and materials used by Service Provider in providing the Services. During the Term, upon Customer's written request, Service Provider shall allow Customer or Customer's representatives to inspect and make copies of such records in connection with the provision of the Services; provided that Customer provides Service Provider with at least five (5) business days advance written notice of the planned inspection and any such inspection shall take place during regular business hours.

2.8 Service Provider agrees to exert Service Provider's best efforts in the diligent performance of the Services to be performed under this Agreement.

3. Service Provider Representations and Warranties: Service Provider represents and warrants:

3.1 That it is an expert in the area of performing the Services and shall have the necessary knowledge, skills, experience, qualifications, rights and resources to provide and perform the Services in accordance with this Agreement.

3.2 That it will perform the Services and provide the deliverables in a diligent, professional and workmanlike manner in accordance with the specifications for same as mutually agreed to with Customer from time to time and in a manner consistent with good commercial practices that are applicable to the performance of such Services and in compliance with best practices in the industry.

3.3 That any deliverables provided under this Agreement shall be Service Provider's original creation and no portion thereof has been published previously or is in the public domain and that such deliverables are not defamatory, nor do they invade any right to

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privacy or publicity, or infringe upon any other party's rights, including, but not limited to, trademark or copyright.

3.4 Service Provider has the full and unrestricted right, power and authority to enter into this Agreement, perform the Services specified hereby and grant the rights granted herein and Service Provider has no other agreements with any other party that would conflict with this Agreement.

3.5 That, if applicable, Service Provider shall comply with all of the terms and conditions of Data Security and Privacy, attached hereto.

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4. Customer Obligations. Customer shall:

4.1 Respond promptly to any reasonable requests from Service Provider for instructions,

information, or approvals required by Service Provider to provide the Services.

4.2 Use commercially reasonable efforts to cooperate with Service Provider in its performance of the Services and provide reasonable access to Customer's premises, employees, contractors, and equipment as required to enable Service Provider to provide the Services.

## 5. Fees and Expenses.

5.1 For the Services to be performed hereunder, the Customer will pay to Service Provider a fee determined in accordance with the fee schedule set forth in each Statement of Work. Unless otherwise provided in the Statement of Work, said fee will be payable within thirty (30) days of receipt by the Customer of an invoice from Service Provider accompanied by documentation reasonably requested by the Customer evidencing all charges.

5.2 Customer shall reimburse Service Provider for all reasonable expenses incurred in accordance with the Statement of Work, if such expenses have been pre-approved, in writing by the Customer, within 30 days of receipt by the Customer of an invoice from Service Provider accompanied by receipts and supporting documentation acceptable to the Customer. All Service Provider expenses not pre-approved by the Customer shall be the sole responsibility of the Service Provider.

## 6. Intellectual Property.

6.1 Service Provider acknowledges and agrees that any and all documents, work product and other materials that are prepared by or on behalf of Service Provider in the course of performing the Services and delivered to Customer hereunder, including any items identified as such in a Statement of Work (the "**Deliverables**") are "works for hire" and are owned by the Customer and the Customer shall be the sole owner of all patents, copyrights and other rights in the Deliverables throughout the world. To the extent any such works are not deemed works for hire, Service Provider hereby assigns to the Customer Service Provider's entire right, title, and interest in all Deliverables, including all patent, copyright, trademark, trade secret and any and all other intellectual property rights related to the Deliverables, together with all accrued rights of action, royalties or damages for any past or

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existing infringement or misappropriation of any such rights, in the United States and all foreign countries.

6.2 Upon the request of Customer, Service Provider shall cooperate with Customer and Service Provider shall, and shall cause any other necessary party to, execute and deliver all documents, applications and oaths necessary or desirable to vest title in Customer of the intellectual property identified herein and contained in the Deliverables. Service Provider shall otherwise comply with and shall execute and deliver all documents necessary to assign all right, title and interest in and to the Deliverables to Customer. It shall be conclusively presumed that any patent applications relating to a Statement of Work, related to trade secrets of the Customer, or which relate to tasks assigned to Service Provider by the Customer, which Service Provider may file within one year after termination of this Agreement, shall belong to the Customer, and Service Provider hereby assigns same to the Customer, as having been conceived or reduced to practice during the term of this Agreement.

6.3 If for any reason, including incapacity, the Customer is unable to secure Service Provider's signature on any document needed to apply for, perfect, or otherwise acquire title to the intellectual property rights granted to it under this Section 6, or to enforce such rights

within seven (7) business days of such request, Service Provider hereby designates the Customer as Service Provider's attorney-in-fact and agent, solely and exclusively to act for and on Service Provider's behalf to execute and file such documents with the same legal force and effect as if executed by Service Provider and for no other purpose.

6.4 Discoveries, improvements, inventions, or intellectual property made or conceived by Service Provider before the effective date of this Agreement (the “**Preexisting Materials**”) are identified by title on Exhibit B attached and shall remain exclusively owned by Service Provider. Such Pre-existing Materials are expressly reserved and excepted from the provisions of this Agreement. Notwithstanding the foregoing, Service Provider hereby grants Customer a license to use such Pre-Existing Materials free of additional charge and on a non-exclusive, worldwide, royalty-free and perpetual basis to the extent necessary to enable the Customer to make reasonable use of the Deliverables and Services.

## 7. Confidential Information

7.1 Acknowledgment. Service Provider acknowledges that during its performance under this Agreement, it and its Provider Representatives may receive and have access to non-public, confidential or proprietary information of the Customer, including but not limited to business and marketing plans and strategies, trade secrets, technical data, strategies, studies, detailed customer and/or client lists, expertise, methodologies, research and research data, benchmark data, financial books, business processes (whether or not the subject of a patent), computer software and specifications, reports, interpretations, forecasts and plans disclosed by Customer to Service Provider, whether disclosed orally or disclosed or accessed in written, electronic, or other form or media, and whether or not marked, designated, or otherwise identified as “confidential” (“**Confidential Information**”).

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7.2 Confidential Information. Confidential Information of Customer is solely to be used by Service Provider in performing the Services under this Agreement and may not be copied or disclosed or distributed to any third party unless authorized by Customer in writing. Confidential Information does not include any information that:

(a) Is or becomes generally available to the public other than as a result of Service Provider’s breach of this Agreement;

(b) Is obtained by Service Provider on a non-confidential basis from a third-party that was not legally or contractually restricted from disclosing such information;

(c) Service Provider establishes by documentary evidence was in Service Provider’s possession legally prior to Customer’s disclosure hereunder.

Service Provider shall, regardless of when the Confidential Information was or is received from Customer: (a) hold in confidence all Confidential Information and not disclose any such Confidential Information to any person, except to Service Provider’s personnel who need to know the Confidential Information for the performance of its obligations under this Agreement; (b) protect and safeguard the confidentiality of Customer’s Confidential Information with at least the same degree of care as the Service Provider would protect its own Confidential information, but in no event, with less than a commercially reasonable degree of care; and (c) at any time during or after the term of this Agreement, at Customer’s discretion and by written request, Service Provider shall either (i) promptly return all copies of Customer’s Confidential Information, whether in written, electronic or other form or media, including reproductions, reprints and translations thereof, in possession of, or under the control of Service Provider, or (ii) destroy all such copies and certify in writing that such

Confidential Information has been destroyed.

Notwithstanding the foregoing, Service Provider may retain copies of Confidential Information, regardless of whether such copies are in original form: (a) included in any materials that document a decision to terminate this Agreement in accordance with Section 7.2 (b) as may be required to comply with any applicable federal, state, or local law, regulation or regulatory authority to which it is subject; or (c) that are maintained as archive copies on the Service Provider's disaster recovery and/or information technology backup systems. Such copies will be destroyed on the normal expiration of Service Provider's backup files. Service Provider shall continue to be bound by the terms and conditions of this Section 7 regarding any such Confidential Information retained.

## 8. Term, Termination, and Survival.

8.1 This Agreement shall commence as of the Effective Date and shall continue thereafter until the completion of the Services under all Statements of Work (the "Term"), unless sooner terminated pursuant to Section 8.2 or Section 8.3. This Agreement may be renewed upon the mutual written agreement of the Parties.

8.2 Either Party may terminate this Agreement, effective upon written notice to the other Party (the "**Defaulting Party**"), if the Defaulting Party:

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(a) Breaches this Agreement, and such breach is incapable of cure, or with respect to a breach capable of cure, the Defaulting Party does not cure such breach within thirty (30) days after receipt of written notice of such breach from the Non Defaulting Party.

(b) Becomes insolvent or admits its inability to pay its debts generally as they become due.

(c) Becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law, which is not fully stayed within seven (7) business days or is not dismissed or vacated within 45 days after filing.

(d) Is dissolved or liquidated or takes any corporate action for such purpose.

(e) Makes a general assignment for the benefit of creditors.

(f) Has a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

8.3 Notwithstanding anything to the contrary in Section 8.2(a), Service Provider may terminate this Agreement before the expiration date of the Term on written notice if Customer fails to pay any amount when due hereunder and such failure continues for forty five (45) days after Customer's receipt of written notice of nonpayment.

8.4 Customer may terminate this Agreement for convenience upon thirty (30) days' prior written notice to Service Provider.

8.5 The rights and obligations of the parties set forth in this Section 8.4 and in Sections 6 and 7 and any right or obligation of the parties in this Agreement which, by its nature, should survive termination or expiration of this Agreement, will survive any such termination or expiration of this Agreement.

## 9. Independent Contractor.

9.1 It is understood and acknowledged that the Services which Service Provider will provide to Customer hereunder shall be in the capacity of an independent contractor and not as an employee or agent of the Customer. Service Provider shall control the conditions, time, details, and means by which Service Provider performs the Services. The Customer shall have the right to inspect the work of Service Provider as it progresses solely for the purpose of determining whether the work is completed according to the applicable Statement of Work. Service Provider has no authority to commit, act for or on behalf of the Customer, or to bind the Customer to any obligation or liability.

9.2 Service Provider shall not be eligible for and shall not receive any employee benefits from Customer and shall be solely responsible for the payment of all taxes, FICA, federal and state unemployment insurance contributions, state disability premiums, and all similar taxes and fees relating to the fees earned by Service Provider hereunder.

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10. Indemnification. Service Provider shall indemnify, defend, and hold harmless Customer and its officers, directors, employees, agents, affiliates, successors, and permitted assigns (collectively, "**Indemnified Party**") against any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including attorneys' fees, expenses and the costs of enforcing any right to indemnification under this Agreement caused by, arising out of or resulting from or occurring in connection with, or alleged to have been caused by or arise from: (i) Service Provider's negligent or willful acts or omissions or (ii) Service Provider's breach of this Agreement. Service Provider shall further indemnify, defend, and hold harmless the Indemnified Party against any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including attorneys' fees, expenses and the costs of enforcing any right to indemnification under this Agreement caused by, arising out of or resulting from or occurring in connection with, or alleged to have been caused by infringement of any third party's intellectual property by any Deliverable provided under this Agreement or a Statement of Work. Failure of an Indemnified Party's part to discover and/or remedy the foregoing acts or omissions or breach shall not excuse Service Provider from this obligation. Carrying of insurance as required in this Agreement is in no way to be interpreted as relieving Service Provider of any responsibility under this section.

## 11. Remedies.

11.1 If the Service Provider violates any provision of this Agreement, the Customer shall, in addition to any damages to which it is entitled, be entitled to immediate injunctive relief against the Service Provider prohibiting further actions inconsistent with the Service Provider's obligations under this Agreement.

11.2 In the event Service Provider fails to satisfactorily perform any of the Services on a timely basis, the Customer shall have the right, without prejudice to any other rights or remedies it may have under this Agreement or any applicable Statement of Work, to take one or more of the following steps:

(a) Suspend Service Provider's right and obligation to complete its performance of the Services until such time as the Service Provider is able to demonstrate to Customer's reasonable satisfaction that it can satisfactorily meet its obligations under this Agreement;

(b) Terminate this Agreement and itself provide and/or engage a replacement service provider to provide any or all of the delayed or unsatisfactory Services;

(c) Assign one or more of its representatives to supervise and work with the Service Provider to correct and mitigate the effects of the Service Provider's breach; or

(d) Terminate this Agreement and withhold payment of any amounts otherwise due to the Service Provider in a sufficient amount to set off against any damages caused to the Customer as a consequence of the Service Provider's breach.

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11.3 To the extent a Party is required to seek enforcement of this Agreement or otherwise defend against an unsuccessful claim of breach, the unsuccessful Party shall be liable for all attorney's fees and costs incurred by the successful party to enforce the provisions of this Agreement.

11.4 Unless stated otherwise, all remedies provided for in this Agreement are to be cumulative and in addition to, and not in lieu of, any other remedies available to either Party at law, in equity or otherwise.

12. Compliance with the Law. Service Provider is in compliance with and shall comply with all applicable laws, regulations, and ordinances. Service Provider has and shall maintain in effect all the licenses, permissions, authorizations, consents, and permits that it needs to carry out its obligations under this Agreement.

13. Debarment. Service Provider certifies to the best of its knowledge and belief that Service Provider nor its Provider Representatives are presently debarred under 21 USC SS 335a, disqualified under 21 CFR SS 312.70 or SS 812.119, sanctioned by a Federal Health Care Program (as defined in 42 USC SS 1320a-7b(f)), including the federal Medicare or a state Medicaid program, or debarred, suspended, excluded or otherwise declared ineligible from any other similar regional, national, federal or state agency or program. If Service Provider receives such notice of debarment, suspension, sanction, exclusion, ineligibility or disqualification under the foregoing-referenced statutes, Service Provider shall promptly notify Customer and Customer shall have all rights and remedies available to it pursuant to Section 11.2 hereof.

14. Entire Agreement. This Agreement, including and together with any related Statements of Work, exhibits, schedules, attachments, and appendices, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, regarding such subject matter. The parties acknowledge and agree that if there is any conflict between the terms and conditions of this Agreement and the terms and conditions of any Statement of Work, the terms and conditions of this Agreement shall supersede and control.

15. Insurance. Service Provider shall, at its own expense, maintain and carry applicable insurance in full force and effect with financially sound and reputable insurers, which includes but is not limited to requirements as set forth in Exhibit C attached hereto.

16. Notices. All notices, requests, consents, claims, demands, waivers, and other communications under this Agreement (each, a "Notice", and with the correlative meaning "Notify") must be in writing and addressed to the other Party at its address set forth below (or to such other address that the receiving Party may designate to the other Party in writing from time to time in accordance with this Section). Unless otherwise agreed herein, all Notices must be delivered by personal delivery, nationally recognized overnight courier, or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) upon personal delivery to the Party to be notified

on a business day prior to 5:00 P.M. local time, otherwise on the next business day; (b) one business day after deposit with a reputable overnight courier, prepaid for overnight delivery and addressed as set forth in this section and upon confirmation of delivery by said courier; (c) three business days after deposit with the USPS to be sent via certified or registered mail and upon

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confirmation of return receipt and (d) if the Party giving the Notice has complied with the requirements of this Section 16.

Notice to Customer: Lyons School District 103  
4300 Grove Ave.  
Brookfield, IL 60513  
Attention: Kim West

Notice to Service Provider: Curious Little Minds, LLC  
803 Wildflower Drive  
Shorewood, IL 60404  
Attention: Rachel Herrera

17. Severability. Upon a determination that any term or provision is invalid, illegal, or unenforceable, the Parties shall negotiate in good faith to modify this Agreement to effect the original intent of the Parties as closely as possible in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

18. Amendments. No amendment to or modification of this Agreement is effective unless it is in writing and signed by an authorized representative of each Party.

19. Waiver. No waiver by any Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

20. Assignment. Customer shall not assign, transfer, delegate, or subcontract any of its rights or delegate any of its obligations under this Agreement without the prior written consent of Service Provider. Any purported assignment or delegation in violation of this Section 20 shall be null and void. No assignment or delegation shall relieve the Customer of any of its obligations under this Agreement.

21. Successors and Assigns. This Agreement is binding on and inures to the benefit of the Parties to this Agreement and their respective permitted successors and permitted assigns.

22. No Third-Party Beneficiaries. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

23. Choice of Law. This Agreement and all related documents including all exhibits attached hereto are governed by, and construed in accordance with, the laws of the State of Illinois, United States of America.

24. Counterparts. This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. Notwithstanding anything to the contrary in Section 16, a signed copy of this Agreement delivered by facsimile, email, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.


25. Agency. Nothing in this Agreement, and no conduct, communication, trade practices, or course of dealing, shall be interpreted or deemed to create any partnership, joint venture, association, agency, syndicate, or fiduciary relationship between the parties or their subsidiaries or affiliates. Nothing in this Agreement gives either party the right, power, or authority to make any statements, commitments, or agreements that bind the other party.

26. Force Majeure. Any delay or failure of either Party to perform its obligations under this Agreement will be excused to the extent that the delay or failure was caused directly by an event beyond such Party's control, without such Party's fault or negligence and that by its nature could not have been foreseen by such Party or, if it could have been foreseen, was unavoidable (which events may include natural disasters, embargoes, explosions, riots, wars, or acts of terrorism) (each, a "**Force Majeure Event**"). Service Provider's financial inability to perform, changes in cost or availability of materials, components or services, market conditions, any regulatory, judicial or legislative action, including, without limitation, changes in the law, court orders or administrative rulings, or supplier actions or contract disputes (including labor strikes or shortages) will not excuse performance by Service Provider under this Section 26. Service Provider shall give Customer prompt written notice of any event or circumstance that is reasonably likely to result in a Force Majeure Event, and the anticipated duration of such Force Majeure Event. Service Provider shall use all diligent efforts to end the Force Majeure Event, ensure that the effects of any Force Majeure Event are minimized and resume full performance under this Agreement.

27. Cancellation without 24-hour notice will result in full charge for time allotted for services to be provided.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the Effective Date by their respective duly authorized officers.

SERVICE PROVIDER

By 

Name: Title: Infant/EC Mental  
Rachel Herrera Health Consultant

CUSTOMER

By \_\_\_\_\_

Name: Kim West  
Title: Supervisor



## EXHIBIT B

### INSURANCE REQUIREMENTS

The third-party shall carry and maintain, at its own expense, the applicable insurance shown below for the duration of this Contract. If the service or work represents an unusual or high risk, such as construction, additional insurance may be required.

#### **Coverage and Policy Limits**

All insurance policies maintained by third-party must be issued by a company or companies rated at least "A" in A.M. Best's Key rating guide. Service Provider shall provide a 30-day notice of cancellation or non-renewal of coverage to **Lyons School District 103**. Such insurance must be primary as to any other valid and collectible insurance.

#### **Commercial General Liability** *(required where third-party is not considered an independent contractor)*

- Each occurrence \$1,000,000
- General aggregate \$3,000,000 for bodily injury, personal injury and property damage liability
- Coverage shall include all premises and operations, product/completed operations, separation of insured, and contractual liability

#### **Automobile Liability** *(required if contracting party will be utilizing vehicles to perform/provide services on Lyons 103 premises)*

- Combined single limit \$1,000,000 for bodily injury and property damage, including owned, hired and non-owned vehicle coverage

#### **Umbrella/Excess Liability** *(required where third-party is not considered an independent contractor)*

- Not less than \$5,000,000 per occurrence and in the aggregate

#### **Workers' Compensation** *(as required by applicable law or regulation)*

- Statutory limits

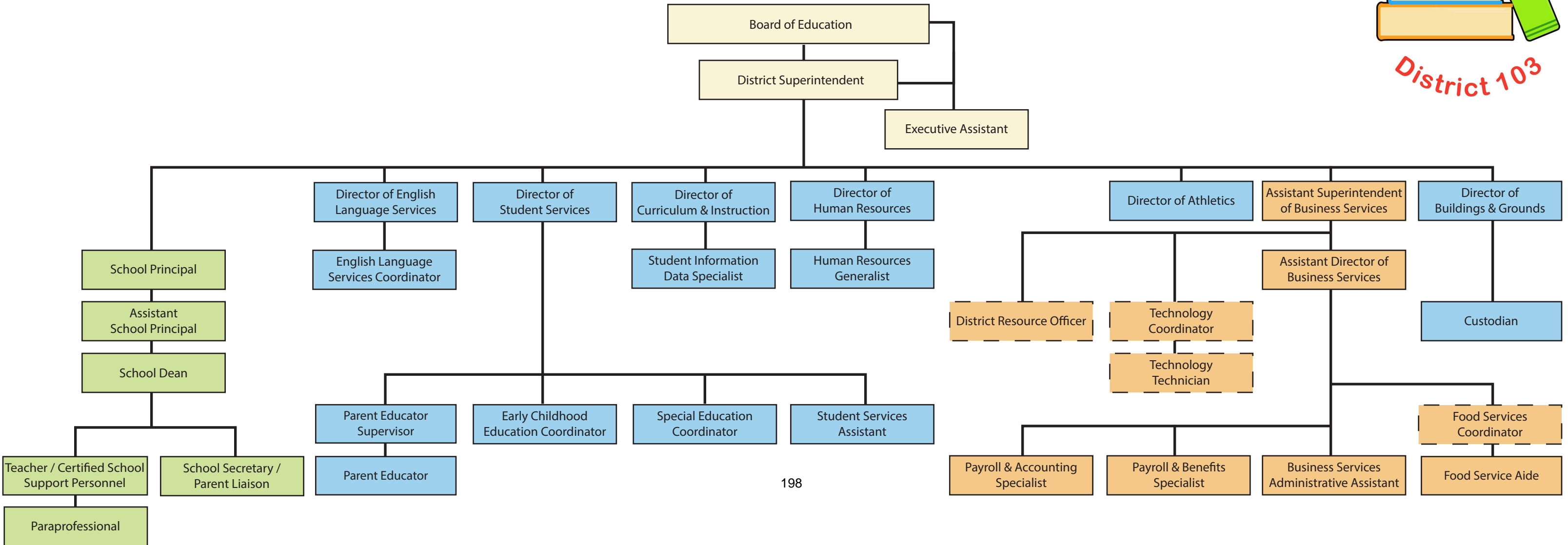
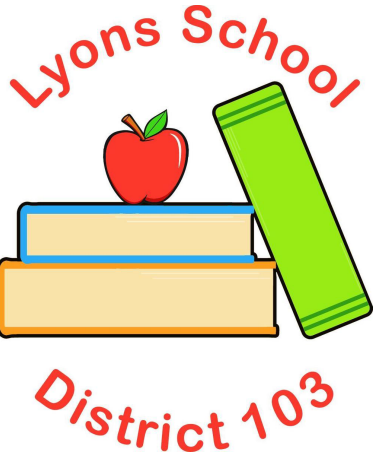
#### **Employers Liability** *(as required by applicable law or regulation)*

- \$500,000 per each accident or illness

#### **Professional Liability** *(required for Independent Contractors)*

If a third-party is engaged for professional services by a professional on staff or under a consulting agreement, Contractor must secure, acquire and maintain, or require its independent consultant or subcontractors to acquire and maintain, Professional Liability insurance in limits not less than \$1,000,000 each occurrence and \$3,000,000 policy aggregate covering the professional services performed in connection with the project and continuing in force by renewal or extended reporting provision.

# Lyons School District 103 Organizational Chart 2023-2024 School Year



LYONS SD 103 STUDENT FEES

FEES

	PROPOSED FY 2023-2024
Registration Fee	\$0.00
If eligible for Reduced Meal	\$0.00
If eligible for Free Meal	\$0.00
Band & Orchestra (4th - 8th Grade)	\$0.00
Basketball (4th - 8th Grade)	\$0.00
Cheerleading	\$0.00
GWMS Activities (Interscholastic)	\$0.00
Middle School	
P.E. Shirt	\$10.00
P.E. Pants	\$10.00
Technology Fees	\$20.00
If eligible for Reduced Meal	\$10.00
If eligible for Free Meal	\$0.00

\* *If eligible for Reduced Meal*

\* *If eligible for Free Meal*

*Reduced by 50%*

*Reduced to \$.00*

**JOB TITLE:** Elementary School Secretary  
**REPORTS TO:** School Principal  
**SUPERVISES:** N/A  
**DEPARTMENT:** Building Administration

**JOB STATUS:** Full-Time (40 hours/week)  
**FLSA STATUS:** Non-Exempt  
**PAY RATE:** \$19.00/hour starting rate  
**BENEFITS:** Full Benefits Package

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## I. JOB FUNCTION

The School Secretary will perform various routine clerical duties to support the organization.

## II. TERM

Shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

## III. DUTIES AND RESPONSIBILITIES

This list is not all-inclusive and is only intended to illustrate the various responsibilities and duties performed.

- A. Serves as the receptionist for the office, greeting visitors and applicants.
- B. Answers phones, directs calls to appropriate individuals, and prepares messages.
- C. Copies, sorts, and files records related to office activities, business transactions, and other matters.
- D. Prepares letters, memos, forms, and reports according to written or verbal instructions.
- E. Sorts incoming mail and delivers to appropriate department or individual; processes outgoing mail.
- F. Maintains filing systems either manually or electronically.
- G. Maintains all manual and digital Employee Information Systems, including but not limited to security functionality of hardware and software within EIS by maintaining building staff accounts and security.
- H. Manages calendars and schedules appointments.
- I. Process purchase orders and requisitions assuring proper approvals, code, and record the purchase of supplies as required.
- J. Maintains paper supplies, equipment, printing machines, tools, and work areas (e.g. loading supplies, submitting orders, clearing paper jams, contacting repair service companies for repairs, etc.) for the purpose of ensuring a safe working environment and the availability of items within a specific time frame.
- K. Monitors student and staff attendance and assists with various attendance procedures; maintains accurate records of student and staff attendance.
- L. Performs basic health care services for students, including checking vital signs or administering bandages and ice packs, as needed.
- M. Prepares and maintains a variety of records and files regarding student attendance, tardiness, truancy, suspension, and discipline; communicates with students and parents regarding attendance and related issues; makes and receives phone calls and notes regarding student attendance concerns and problems; provides student

- attendance information to staff, parents, and authorities as requested; explains and interprets policies and regulations regarding school attendance.
- N. Refers serious student and staff attendance problems to school executives according to established procedures; assists in identifying problems of students and staff with frequent absenteeism.
  - O. Assists parents with registration information; provides information regarding student online systems; processes registration transactions; determines residency status and eligibility for registration.
  - P. Supports activities related to school such as Parent Information Night, Graduation, and others as assigned by the Principal.
  - Q. Performs other general clerical and secretarial duties as requested, which may include recordkeeping, managing petty cash, maintaining office supplies and coordinating equipment maintenance, and handling packages and correspondence.
  - R. Performs clerical duties including typing, filing, and completion of simple forms.
  - S. Operates office machines including copiers, scanners, phone and voicemail systems, personal computers, and other standard office equipment.
  - T. Participate in professional development opportunities as necessary.
  - U. Attends work as scheduled and arrives in a timely manner.
  - V. Performs other related duties as assigned.

#### **IV. KNOWLEDGE, SKILLS, AND ABILITIES**

- A. Ability to type at least 45 words per minute.
- B. Excellent verbal and written communication skills.
- C. Excellent interpersonal and customer service skills.
- D. Excellent organizational skills and attention to detail.
- E. Excellent time management skills with a proven ability to meet deadlines.
- F. Proficient with Google Suite or related software.
- G. Ability to act with integrity, professionalism, and confidentiality.
- H. Bilingual (English/Spanish) preferred; experience with second language learners.
- I. Ability to work with a significant diversity of individuals and/or groups.

#### **V. EDUCATION AND EXPERIENCE**

High school diploma or equivalent required. Clerical experience preferred.

#### **VI. PHYSICAL REQUIREMENTS**

Prolonged periods sitting at a desk and working on a computer. Must be able to lift up to 15 pounds at times. Must be able to access and navigate the District's facilities. If requested, reasonable accommodations will be made to enable employees with disabilities to perform the essential functions of their job, absent undue hardship.

**JOB TITLE:** Middle School Secretary  
**REPORTS TO:** School Principal  
**SUPERVISES:** N/A  
**DEPARTMENT:** Building Administration

**JOB STATUS:** Full-Time (40 hours/week)  
**FLSA STATUS:** Non-Exempt  
**PAY RATE:** \$20.00/hour starting rate  
**BENEFITS:** Full Benefits Package

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### I. JOB FUNCTION

The School Secretary will perform various routine clerical duties to support the organization.

### II. TERM

Shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

### III. DUTIES AND RESPONSIBILITIES

This list is not all-inclusive and is only intended to illustrate the various responsibilities and duties performed.

- A. Serves as the receptionist for the office, greeting visitors and applicants.
- B. Answers phones, directs calls to appropriate individuals, and prepares messages.
- C. Copies, sorts, and files records related to office activities, business transactions, and other matters.
- D. Prepares letters, memos, forms, and reports according to written or verbal instructions.
- E. Sorts incoming mail and delivers to appropriate department or individual; processes outgoing mail.
- F. Maintains filing systems either manually or electronically.
- G. Maintains all manual and digital Employee Information Systems, including but not limited to security functionality of hardware and software within EIS by maintaining building staff accounts and security.
- H. Manages calendars and schedules appointments.
- I. Process purchase orders and requisitions assuring proper approvals, code, and record the purchase of supplies as required.
- J. Maintains paper supplies, equipment, printing machines, tools, and work areas (e.g. loading supplies, submitting orders, clearing paper jams, contacting repair service companies for repairs, etc.) for the purpose of ensuring a safe working environment and the availability of items within a specific time frame.
- K. Monitors student and staff attendance and assists with various attendance procedures; maintains accurate records of student and staff attendance.
- L. Performs basic health care services for students, including checking vital signs or administering bandages and ice packs, as needed.
- M. Prepares and maintains a variety of records and files regarding student attendance, tardiness, truancy, suspension, and discipline; communicates with students and parents regarding attendance and related issues; makes and receives phone calls and notes regarding student attendance concerns and problems; provides student

- attendance information to staff, parents, and authorities as requested; explains and interprets policies and regulations regarding school attendance.
- N. Refers serious student and staff attendance problems to school executives according to established procedures; assists in identifying problems of students and staff with frequent absenteeism.
  - O. Assists parents with registration information; provides information regarding student online systems; processes registration transactions; determines residency status and eligibility for registration.
  - P. Supports activities related to school such as Parent Information Night, Graduation, and others as assigned by the Principal.
  - Q. Performs other general clerical and secretarial duties as requested, which may include recordkeeping, managing petty cash, maintaining office supplies and coordinating equipment maintenance, and handling packages and correspondence.
  - R. Performs clerical duties including typing, filing, and completion of simple forms.
  - S. Operates office machines including copiers, scanners, phone and voicemail systems, personal computers, and other standard office equipment.
  - T. Participate in professional development opportunities as necessary.
  - U. Attends work as scheduled and arrives in a timely manner.
  - V. Performs other related duties as assigned.

#### **IV. KNOWLEDGE, SKILLS, AND ABILITIES**

- A. Ability to type at least 45 words per minute.
- B. Excellent verbal and written communication skills.
- C. Excellent interpersonal and customer service skills.
- D. Excellent organizational skills and attention to detail.
- E. Excellent time management skills with a proven ability to meet deadlines.
- F. Proficient with Google Suite or related software.
- G. Ability to act with integrity, professionalism, and confidentiality.
- H. Bilingual (English/Spanish) preferred; experience with second language learners.
- I. Ability to work with a significant diversity of individuals and/or groups.

#### **V. EDUCATION AND EXPERIENCE**

High school diploma or equivalent required. Clerical experience preferred.

#### **VI. PHYSICAL REQUIREMENTS**

Prolonged periods sitting at a desk and working on a computer. Must be able to lift up to 15 pounds at times. Must be able to access and navigate the District's facilities. If requested, reasonable accommodations will be made to enable employees with disabilities to perform the essential functions of their job, absent undue hardship.

**JOB TITLE:** Parent Liaison  
**REPORTS TO:** School Principal  
**SUPERVISES:** N/A  
**DEPARTMENT:** English Language Services

**JOB TYPE:** Part-Time (25 hours/week)  
**FLSA STATUS:** Non-Exempt  
**PAY RATE:** \$18.00/hour starting rate  
**BENEFITS:** Ineligible

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## I. JOB FUNCTION

The Parent Liaison implements and manages school-wide parenting initiatives and activities to empower parents to become positive active participants in the education of their children. Supports the School Principal and Superintendent in organization and documentation of parental involvement. The Parent Liaison will perform various routine duties to support the parents of students, including but not limited to converting oral speech and written text from one language to another in a variety of contexts.

## II. TERM

Shall work all days of student attendance that require parent services as determined by the Superintendent and occasional days of non-student attendance as job duties demand (i.e., mandatory training, parent meetings, etc).

## III. DUTIES AND RESPONSIBILITIES

This list is not all inclusive and is only intended to illustrate the various responsibilities and duties performed.

- A. Acts as back-up to building secretary.
- B. Serves as a liaison between parents, guardians, families, and the District; facilitates effective communication among students, families, schools, the community, or other interested parties.
- C. Assists guardians with registration information; provides information regarding student online systems; processes registration transactions; determines residency status and eligibility for registration.
- D. Provides the coordination, technical assistance, and other support necessary to assist and build the capacity of the school in planning and implementing effective guardian and family involvement activities to improve student academic achievement and school performance; promotes strategies to support successful school and family interactions.
- E. Promotes the importance of communication between teachers and guardians on an ongoing basis through avenues such as parent-teacher conferences, reports to guardians on their children's progress, and additional opportunities in a language the family can understand.
- F. Provides assistance to guardians of children served by the school, as appropriate, in understanding academic standards and how to monitor a child's progress and work with educators to improve the achievement of their children.
- G. Provides supportive professional assistance to families; facilitates parent-school interactions to encourage student development; encourages guardians to participate

- in school events as often as possible by developing family strengths and resources; assists families to act as advocates for their child.
- H. Translates through careful listening or reading of content, including jargon and acronyms, in the original language; understands and analyzes what is being said or written, and effectively and accurately translates the message, intent, and nuances being communicated; reproduces statements or questions in the desired output language.
  - I. Uses equipment such as microphones or headsets to ensure precise and timely translations or interpretations.
  - J. Gathers, develops, and maintains lists of terminology and information that may be used in technical translations such as legal or medical materials.
  - K. Protects the confidentiality of information and adheres to any related ethical or professional codes.
  - L. Performs clerical duties including typing, filing, and completion of simple forms; prepares letters, memos, forms, and reports according to written or verbal instructions.
  - M. Operates office machines including copiers, scanners, phone and voicemail systems, personal computers, and other standard office equipment.
  - N. Manages calendars and schedules appointments.
  - O. Monitors halls, study periods, and lunch with other faculty and staff.
  - P. Participates in professional development opportunities as necessary.
  - Q. Attends work as scheduled and arrives in a timely manner.
  - R. Performs other related duties as assigned.

#### **IV. KNOWLEDGE, SKILLS, AND ABILITIES**

- A. Fluency in and thorough understanding of the primary language(s) being translated.
- B. Superior verbal and written communication skills in the applicable languages.
- C. Excellent listening skills and auditory recall to remember spoken words and to accurately reproduce them in the desired language.
- D. Proficient in Google Suite or related software.
- E. Ability to appropriately understand and respond to culturally sensitive situations, perspectives, and phrases.
- F. Must be able to learn and proficiently use various technology platforms used for school-to-home communication
- G. Ability to work well under pressure and in intense situations.

##### **I. EDUCATION AND EXPERIENCE**

Fluency in English and Spanish languages required. High school diploma required; Associates degree highly preferred. Three years of experience in a related role preferred.

##### **II. PHYSICAL REQUIREMENTS**

Prolonged periods sitting at a desk and working on a computer. Must be able to lift up to 15 pounds at times. If requested, reasonable accommodations will be made to enable employees with disabilities to perform the essential functions of their job, absent undue hardship.

**JOB TITLE:** Food Service Aide  
**REPORTS TO:** Food Service Supervisor  
**SUPERVISES:** N/A  
**DEPARTMENT:** Food & Nutrition

**JOB STATUS:** Part-Time (15-25 hours/week)  
**FLSA STATUS:** Non-Exempt  
**PAY RATE:** \$15.50/hour starting rate  
**BENEFITS:** N/A

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## I. JOB FUNCTION

The Food Service Aide will provide routine food preparation and distribution assistance services throughout the school. The Food Service Aide will maintain accounting records for the school.

## II. TERM

Shall work all days of student attendance that require food services as determined by the Superintendent and occasional days of non-student attendance as job duties demand (i.e., mandatory training, deep cleaning of kitchen, etc).

## III. DUTIES AND RESPONSIBILITIES

This list is not all-inclusive and is only intended to illustrate the various responsibilities and duties performed.

- A. Prepares batches of food that are cooked to order or kept warm until distributed; this may include such food items as hamburgers or chicken.
- B. Prepares, washes, and cuts food to be cooked.
- C. Prepares and cooks food according to instructions or through verbal directions; verifies the quality and quantity of all orders.
- D. Multitasks by cooking several different items at once, ensuring that all items are prepared in accordance with instructions.
- E. Maintains overall sanitation, health, cleanliness, and safety standards for food preparation areas, cooking services, and dishes and utensils.
- F. Cuts, weighs, or measures ingredients according to provided instructions.
- G. Prepares meat and poultry for cooking as instructed.
- H. Prepares vegetables to be used as condiments; combines salad ingredients.
- I. Arranges prepared food on serving trays or in designated area for retrieval by students and staff.
- J. Prevents the spoilage of ingredients through proper storage in designated containers and in designated areas.
- K. Monitors the temperature of food and food storage areas.
- L. Ensures kitchen is adequately stocked, including but not limited to accepting deliveries, transporting deliveries to the kitchen, and stocking kitchen with delivered items.
- M. Notifies Food Service Coordinator when supplies are low or equipment requires repair.
- N. Adheres to all food handling and safety regulations throughout the kitchen and school.
- O. Assists with food preparation as directed, operating food production equipment as required to complete tasks.

- P. Clears, cleans, and sanitizes tables.
- Q. Maintains, cleans, and sanitizes workstations.
- R. Cleans and sanitizes dishes, utensils, pots, pans, and other containers and returns to appropriate location in the kitchen area.
- S. Refills condiments or other supplies.
- T. Follows all safety and sanitation guidelines and regulations to ensure quality food service.
- U. Records numerical and financial data to produce financial records; Ensures financial data is entered correctly and accurately.
- V. Enters journal entries to debit and credit the school accounts; Generates accounting and audit reports for cash receipts, accounts payable and receivable, expenditures, and profits and losses.
- W. Reconciles and reports differences or issues found in financial records.
- X. Participate in professional development opportunities as necessary.
- Y. Attends work as scheduled and arrives in a timely manner.
- Z. Performs other related duties as assigned.

#### **IV. KNOWLEDGE, SKILLS, AND ABILITIES**

- A. Excellent verbal and written communication skills.
- B. Basic understanding of or ability to learn basic sanitation and regulations for workplace safety.
- C. Basic understanding of or ability to learn food-handling techniques, preparation, and cooking procedures.
- D. Ability to work efficiently and quickly.
- E. Must be able to work well as part of a team.
- F. Must be able to work well under pressure.
- G. Ability to maintain personal cleanliness.
- H. Ability to listen, read, and follow instructions and directions.
- I. Ability to operate cooking and food preparation equipment.
- J. Ability to follow safety rules and guidelines throughout the kitchen and school.
- K. Proficient in Google Suite or similar software.
- L. Knowledge of administrative and clerical procedures.

#### **V. EDUCATION AND EXPERIENCE**

Some high school coursework required. Prior completion of food safety coursework preferred.

#### **VI. PHYSICAL REQUIREMENTS**

Prolonged periods standing and walking. Must be able to access and navigate all areas of school. Must be able to lift up to 25 pounds at times. May be required work in excessive heat and cold in association with the kitchen environment. If requested, reasonable accommodations will be made to enable employees with disabilities to perform the essential functions of their job, absent undue hardship.

**RESOLUTION AUTHORIZING ADMINISTRATOR  
CONTRACTS FOR THE 2023-2024 SCHOOL YEAR**

WHEREAS, the Board of Education of Lyons School District No. 103 (“Board”), after receiving recommendations from the Superintendent desires to authorize administrator contracts and establish contract terms including salary.

**BE IT RESOLVED** by the Board of Education of Lyons School District No. 103, Cook County, Illinois, as follows:

SECTION 1: That this Board hereby determines that the contract language, attached as Exhibits 1-6, is approved for the following administrator employment positions:

<b>POSITION</b>	<b>CONTRACT</b>
Assistant Principal	Ex. 1
Principal	Ex. 2
Principal-Insurance waiver	Ex.3
Administrator-TRS	Ex.4
Administrator-IMRF	Ex. 5
Dean	Ex. 6
School Principal & Athletic Director	Ex. 7
Certified Administrator – TRS	Ex. 8

SECTION 2: The issuance to the administrator the type of contract, salary, and position listed below is authorized and approved for the 2023-2024 school year:

<b>NAME</b>	<b>SALARY</b>	<b>CONTRACT</b>	<b>POSITION</b>
LaTasha Bailey	\$ 84,872.00	Ex. 1	Assistant Principal
Terri Silva	\$ 105,479.98	Ex. 2	Principal
Brandon Baisden	\$ 100,940.00	Ex. 2	Principal
Mark Antkiewicz	\$ 108,644.38	Ex. 2	Principal
Nicole Lawler	\$ 111,394.50	Ex. 3	Principal
Regina Redd	\$ 121,540.00	Ex. 4	Director-Curriculum & Instruction
Kim West	\$ 125,053.59	Ex. 4	Director-Student Services
Stephanie Koenig	\$ 105,000.00	Ex. 5	Director-Human Resources
William Channell	\$ 87,550.00	Ex. 5	Assistant Business Manager
Daniel Trapp	\$ 90,948.00	Ex. 5	Director-Buildings and Grounds
Kyle Novak	\$ 84,872.00	Ex. 6	Dean
Joshua Dakins	\$120,510.00	Ex. 7	Principal & District Athletic Director
Guadalupe Vander Ploeg	\$121,540.00	Ex. 8	Director-English Language Services

SECTION 3: That the Superintendent of Lyons School District 103, as well as the Board President and its Secretary, are hereby authorized and directed to carry out and effect the terms of this Resolution.

SECTION 4: This Resolution shall be in full force and effect upon its adoption.

**RESOLUTION AUTHORIZING ADMINISTRATOR  
CONTRACTS FOR THE 2023-2024 SCHOOL YEAR**

ADOPTED this 25<sup>th</sup> day of April, 2023, by the following roll-call vote:

<b>BOARD MEMBER</b>	<b>AYES</b>	<b>NAYES</b>	<b>ABSENT</b>	<b>ABSTAIN</b>
Jorge Torres, President				
Winifred Rodriguez, Vice President				
Sara Andreas, Secretary				
Slagiana Aleksikj				
Vito Campanile				
Mario Ramirez				
Olivia Quintero				

By:

\_\_\_\_\_  
President, Board of Education

Attest:

\_\_\_\_\_  
Secretary, Board of Education

**Exhibit 1**

**SCHOOL ASSISTANT PRINCIPAL  
EMPLOYMENT AGREEMENT**

**AGREEMENT** made \_\_\_\_\_ (“\_\_\_\_<sup>th</sup>”) day of \_\_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

**1. Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as an Assistant Principal for the 2023-2024 school year which begins July 1, 2023, and ends June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

**2. Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of \_\_\_\_\_ Dollars (\$\_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

**3. TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

**4. Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall

not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

**B. BENEFITS**

The Board will provide the Administrator with the following benefits:

- 1. Insurance Benefits.**
  - a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
  - b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
  - c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
  - d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.
  
- 2. Work Days / Vacation / Holidays.** The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.

**3. Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the

Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, brother, sister, step-child, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FLBA") leave. Paid sick leave may be substituted for the remainder of the unpaid FLBA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

#### **C. MILEAGE**

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

#### **D. DUTIES**

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be

assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

#### **E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

#### **F. EVALUATION**

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

#### **G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written

notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

**2. Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

**H. TERMINATION AT END OF AGREEMENT**

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

**I. BACKGROUND INVESTIGATION**

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

**J. NOTICE**

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:* Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.  
Lyons, Illinois 60534

*If to the Administrator:* \_\_\_\_\_  
At the last known address  
on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR**

**BOARD OF EDUCATION OF  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

\_\_\_\_\_

\_\_\_\_\_  
**President**

**ATTEST:**

\_\_\_\_\_  
**Secretary**

**Exhibit 2**

**SCHOOL PRINCIPAL  
EMPLOYMENT AGREEMENT**

**AGREEMENT** made \_\_\_\_\_ (“\_\_\_\_<sup>th</sup>”) day of \_\_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as a Principal for the 2023-2024 school year which begins July 1, 2023, and ends June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of \_\_\_\_\_ Dollars (\$\_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. **TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall

not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

**B. BENEFITS**

The Board will provide the Administrator with the following benefits:

- 1. Insurance Benefits.**
  - a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
  - b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
  - c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
  - d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.
  
- 2. Work Days / Vacation / Holidays.** The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.
  
- 3. Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.
  
- 4.** The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the

Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

**C. MILEAGE**

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

**D. DUTIES**

- 1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the

laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

#### **E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

#### **F. EVALUATION**

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

#### **G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently

disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

**2. Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

#### **H. TERMINATION AT END OF AGREEMENT**

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

#### **I. BACKGROUND INVESTIGATION**

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

#### **J. NOTICE**

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:* Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.  
Lyons, Illinois 60534

*If to the Administrator:* \_\_\_\_\_  
At the last known address  
on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR**

**BOARD OF EDUCATION OF  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

\_\_\_\_\_

\_\_\_\_\_  
**President**

**ATTEST:**

\_\_\_\_\_  
**Secretary**

**Exhibit 3**

**SCHOOL PRINCIPAL  
EMPLOYMENT AGREEMENT**

**AGREEMENT** made \_\_\_\_\_ (“\_\_\_\_<sup>th</sup>”) day of \_\_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

**1. Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as a Principal for the 2023-2024 school year which begins July 1, 2023, and ends June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

**2. Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of \_\_\_\_\_ and no/100 Dollars (\$\_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

**3. TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

**4. Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall

not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

**B. BENEFITS**

The Board will provide the Administrator with the following benefits:

**1. Insurance Benefits.**

a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and

b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and

c. At the initial offer of employment, the Administrator declined individual medical and dental insurance (and, if elected, family coverage) due to coverage elsewhere and was compensated for the denial of this benefit by increased in salary. Should said Administrator have a qualified life change event and enroll in the District medical or dental group insurance, the Administrator is responsible for the entire insurance premium cost which will be deducted from their salary unless another payment mechanism is agreed to by the District.; and

d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

**2. Work Days / Vacation / Holidays.** The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.

**3. Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or

more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FLBA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

### **C. MILEAGE**

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the

Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

**D. DUTIES**

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

**E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

**F. EVALUATION**

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

**G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or

e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

2. **Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

#### H. **TERMINATION AT END OF AGREEMENT**

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

#### I. **BACKGROUND INVESTIGATION**

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

#### J. **NOTICE**

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:*

Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.

Lyons, Illinois 60534

*If to the Administrator:*

\_\_\_\_\_  
At the last known address  
on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR**

**BOARD OF EDUCATION OF  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

\_\_\_\_\_

\_\_\_\_\_  
**President**

**ATTEST:**

\_\_\_\_\_  
**Secretary**

**Exhibit 4**

**CERTIFIED DISTRICT ADMINISTRATOR  
EMPLOYMENT AGREEMENT**

**AGREEMENT** made \_\_\_\_\_ (“\_\_\_\_<sup>th</sup>”) day of \_\_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

**1. Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as the \_\_\_\_\_ for the 2023-2024 school year beginning July 1, 2023, and ending June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

**2. Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of \_\_\_\_\_ and no/100 Dollars (\$\_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

**3. TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System (“TRS”) in the amount equal to the Administrator’s required member contribution to TRS applicable to the Administrator’s annual salary. In addition, the Board shall pay the Administrator’s required annual contribution for Teacher Retiree’s Health Insurance (THIS). The Board’s combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator’s behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois’ Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois’ Teachers’ Retirement System, and that such contributions are made as a condition of employment to secure the Administrator’s future services, knowledge, and experience.

**4. Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall

not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

**B. BENEFITS**

The Board will provide the Administrator with the following benefits:

**1. Insurance Benefits.**

a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and

b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and

c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and

d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

**2. Vacation / Holidays.** The Administrator shall be entitled to a paid vacation of twenty (20) working days which shall be accrued and earned during the contract year.

Vacation shall be scheduled and approved by the Superintendent and must be taken within the twelve-month period (July 1, 2023, through June 30, 2024, exclusive of weekends and school year holidays approved by the Board). Winter, Spring, and Summer recess periods shall constitute working days unless specifically scheduled and approved by the Superintendent to be credited toward the vacation days listed above.

The Administrator is not required to work on legal holidays recognized by the Board. The Administrator is entitled to paid time off on the Board-approved district legal holidays given to twelve-month employees as indicated on the Board-approved calendar.

Additionally, if Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day are not Board recognized legal holidays, the Administrator shall be entitled to paid holiday time off during the winter recess on Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. If any of these days fall on a weekend, the district will designate an alternate day off with pay for bargaining

unit members as pre-approved by the Superintendent in order to keep the district open during the recess.

In an emergency situation, the Superintendent is authorized to request that Administrator report to work on a holiday.

**3. Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

**4. Other Benefits**

a. The Administrator is expected to attend appropriate professional meetings at the local and state levels. The Administrator may attend professional meetings at the national level, subject to prior written approval by the Superintendent. All reasonable itemized expenses, as pre-approved in writing by the Superintendent, shall be paid by the Board.

b. The Board shall reimburse the Administrator for reasonable monthly expenses incurred in the performance of their duties. Itemization shall be made of all expenses incurred and receipts shall be submitted to the Superintendent for review and approval.

c. With the prior written approval of the Superintendent, the Board will pay the Administrator's membership in up to two (2) professional organizations as appropriate for the position.

d. The Administrator shall be allowed such other privileges, leaves, and fringe benefits as are commonly extended to other certified personnel in the District.

**C. MILEAGE**

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

**D. DUTIES**

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and

assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

#### **E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

#### **F. EVALUATION**

The Superintendent or a qualified designee, shall review and assess the Administrator's performance on an annual basis. The Superintendent will meet with the Administrator to review the Administrator's performance of assigned duties in accordance with the performance standards established for the position and other factors of assessment as determined by the Superintendent. A written summary of that evaluation will be given to the Administrator.

#### **G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written

notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

**2. Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

**H. TERMINATION AT END OF AGREEMENT**

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

**I. BACKGROUND INVESTIGATION**

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

**J. NOTICE**

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:* Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.  
Lyons, Illinois 60534

*If to the Administrator:* \_\_\_\_\_  
At the last known address  
on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR**

**BOARD OF EDUCATION OF  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

\_\_\_\_\_

\_\_\_\_\_  
**President**

**ATTEST:**

\_\_\_\_\_  
**Secretary**

**Exhibit 5**

**NON-CERTIFIED DISTRICT ADMINISTRATOR  
EMPLOYMENT AGREEMENT**

**AGREEMENT** made \_\_\_\_\_ (“\_\_\_\_<sup>th</sup>”) day of \_\_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as the \_\_\_\_\_ for the 2023-2024 school year beginning July 1, 2023, and ending June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of \_\_\_\_\_ and no/100 Dollars (\$\_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

3. **IMRF Contributions.** The Board shall pay the Illinois Municipal Retirement Fund employer contribution as required by statute.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

**B. BENEFITS**

The Board will provide the Administrator with the following benefits:

1. **Insurance Benefits.**
  - a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
  - b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
  - c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and

d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

**2. Vacation / Holidays.** The Administrator shall be entitled to a paid vacation of twenty (20) working days which shall be accrued and earned during the contract year.

Vacation shall be scheduled and approved by the Superintendent and must be taken within the twelve-month period (July 1, 2023, through June 30, 2024, exclusive of weekends and school year holidays approved by the Board). Winter, Spring, and Summer recess periods shall constitute working days unless specifically scheduled and approved by the Superintendent to be credited toward the vacation days listed above.

The Administrator is not required to work on legal holidays recognized by the Board. The Administrator is entitled to paid time off on the Board-approved district legal holidays given to twelve-month employees as indicated on the Board-approved calendar.

Additionally, if Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day are not Board recognized legal holidays, the Administrator is entitled to paid holiday time off during the winter recess on Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. If any of these days fall on a weekend, the district will designate an alternate day off with pay for bargaining unit members as pre-approved by the Superintendent in order to keep the district open during the recess.

**3.** In an emergency situation, the Superintendent is authorized to request that Administrator report to work on a holiday.

**4. Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the

Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

**5.** The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

**a.** Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.

**b.** Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.

**c.** The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.

**d.** Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

**6. Other Benefits**

**a.** The Administrator is expected to attend appropriate professional meetings at the local and state levels. The Administrator may attend professional meetings at the national level, subject to prior written approval by the Superintendent. All reasonable itemized expenses, as pre-approved in writing by the Superintendent, shall be paid by the Board.

**b.** The Board shall reimburse the Administrator for reasonable monthly expenses incurred in the performance of their duties. Itemization shall be made of all expenses incurred and receipts shall be submitted to

the Superintendent for review and approval.

c. With the prior written approval of the Superintendent, the Board will pay the Administrator's membership in up to two (2) professional organizations as appropriate for the position.

d. The Administrator shall be allowed such other privileges, leaves, and fringe benefits as are commonly extended to other certified personnel in the District.

**C. MILEAGE**

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

**D. DUTIES**

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

**E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

**F. EVALUATION**

The Superintendent or a qualified designee, shall review and assess the Administrator's performance on an annual basis. The Superintendent will meet with the Administrator to

review the Administrator's performance of assigned duties in accordance with the performance standards established for the position and other factors of assessment as determined by the Superintendent. A written summary of that evaluation will be given to the Administrator.

#### **G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

**1. Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

**2. Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

#### **H. TERMINATION AT END OF AGREEMENT**

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

**I. BACKGROUND INVESTIGATION**

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

**J. NOTICE**

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:* Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.  
Lyons, Illinois 60534

*If to the Administrator:* \_\_\_\_\_  
At the last known address on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR**

**BOARD OF EDUCATION OF  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

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**President**

**ATTEST:**

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**Secretary**

**Exhibit 6**

**SCHOOL DEAN EMPLOYMENT AGREEMENT**

**AGREEMENT** made on the \_\_\_\_\_ (“\_\_\_\_\_th”) day of \_\_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

**1. Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as a Dean for the 2023-2024 school year which begins July 1, 2023, and ends June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

**2. Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of \_\_\_\_\_ and no/100 Dollars (\$ \_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

**3. TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

**4. Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

## **B. BENEFITS**

The Board will provide the Administrator with the following benefits:

### **1. Insurance Benefits.**

- a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
- b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
- c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
- d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

### **2. Work Days / Vacation / Holidays.** The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.

### **3. Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on

work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, brother, sister, step-child, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FLBA") leave. Paid sick leave may be substituted for the remainder of the unpaid FLBA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

### **C. MILEAGE**

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

### **D. DUTIES**

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

**E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

**F. EVALUATION**

The Administrator shall be evaluated in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

**G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

**1. Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the

Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

**2. Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

**H. TERMINATION AT END OF AGREEMENT**

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

**I. BACKGROUND INVESTIGATION**

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

**J. NOTICE**

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:* Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.  
Lyons, Illinois 60534

*If to the Administrator:* \_\_\_\_\_  
At the last known address  
on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR**

**BOARD OF EDUCATION OF  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

\_\_\_\_\_

\_\_\_\_\_  
**President**

**ATTEST:**

\_\_\_\_\_  
**Secretary**

**EXHIBIT 7**

**SCHOOL PRINCIPAL & DISTRICT ATHLETIC DIRECTOR  
EMPLOYMENT AGREEMENT**

**AGREEMENT** made on the \_\_\_\_ (“\_\_<sup>th</sup>”) day of \_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

1. **Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as a Principal and Athletic Director for the 2023-2024 school year which begins July 1, 2023, and ends June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

2. **Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of \_\_\_\_\_ and no/100 Dollars (\$\_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. This salary is comprised of \$\_\_\_\_\_ as compensation for the Athletic Director position and \$\_\_\_\_\_ as compensation for the Principal position. Required federal and state withholdings will be deducted from this compensation.

3. **TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System ("TRS") in the amount equal to the Administrator's required member contribution to TRS applicable to the Administrator's annual salary. In addition, the Board shall pay the Administrator's required annual contribution for Teacher Retiree's Health Insurance (THIS). The Board's combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator's behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois' Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois' Teachers' Retirement System, and that such contributions are made as a condition of employment to secure the Administrator's future services, knowledge, and experience.

4. **Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and

shall become a part of this Agreement, but such adjustment or modification shall not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

**B. BENEFITS**

The Board will provide the Administrator with the following benefits:

1. **Insurance Benefits.**
  - a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
  - b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
  - c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
  - d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.
2. **Work Days / Vacation / Holidays.** The Administrator shall work two-hundred six (206) days each fiscal year, commencing and ending as determined by the Superintendent.

The Administrator shall be entitled to all legal school holidays, winter, and spring recess periods. Given this schedule, the Administrator will not earn or be eligible for vacation time. In an emergency situation, the superintendent is authorized to request that Administrator report to work on a school holiday, weekend, or recess day.

3. **Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

4. The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall

accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

### **C. MILEAGE**

The Board shall pay the established IRS rate per mile to the Administrator for vouchered mileage expenses incurred by the Administrator while using the Administrator's personal vehicle for the conduct of approved school district business. Reimbursement shall be pursuant to the District's policies, rules, and regulations.

**D. DUTIES**

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

**E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

**F. EVALUATION**

The Administrator shall be evaluated for the Principal position in accordance with Section 24A-15 of the Illinois School Code. This evaluation shall take place by March 1 of the contract year.

**G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;
- d. Retirement; or
- e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

**1. Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

**2. Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

#### **H. TERMINATION AT END OF AGREEMENT**

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

#### **I. BACKGROUND INVESTIGATION**

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

#### **J. NOTICE**

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:*

Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.  
Lyons, Illinois 60534

*If to the Administrator:*

\_\_\_\_\_  
At the last known address  
on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

**BOARD OF EDUCATION OF**

\_\_\_\_\_

\_\_\_\_\_  
**President**

**ATTEST:**

\_\_\_\_\_  
**Secretary**

**EXHIBIT 8**

**CERTIFIED DISTRICT ADMINISTRATOR  
EMPLOYMENT AGREEMENT**

**AGREEMENT** made on the \_\_\_\_\_ (“\_\_<sup>th</sup>”) day of \_\_\_\_\_, 2023, between the **BOARD OF EDUCATION OF LYONS SCHOOL DISTRICT NO. 103, COOK COUNTY, ILLINOIS**, hereinafter referred to as the "Board," and \_\_\_\_\_, hereinafter referred to as the "Administrator."

The Administrator hereby accepts employment upon the terms and conditions hereinafter set forth.

**A. EMPLOYMENT AND COMPENSATION**

**1. Term.** The Board, after the execution of this Agreement, hereby employs the Administrator as the Director of English Language Services for the 2023-2024 school year beginning July 1, 2023, and ending June 30, 2024, unless this Agreement is terminated earlier pursuant to Section G of this Agreement.

**2. Salary.** The Board shall pay to the Administrator an annual salary during the term of this Agreement of One Hundred \_\_\_\_\_ and no/100 Dollars (\$\_\_\_\_\_) in equal installments in accordance with the rules of the Board governing payments of other administrative staff members in the District. Required federal and state withholdings will be deducted from this compensation.

**3. TRS and THIS Contributions.** In addition to the annual salary stated in paragraph A.2 of this Contract, the Board shall make a contribution on behalf of the Administrator to the Illinois Teacher Retirement System (“TRS”) in the amount equal to the Administrator’s required member contribution to TRS applicable to the Administrator’s annual salary. In addition, the Board shall pay the Administrator’s required annual contribution for Teacher Retiree’s Health Insurance (THIS). The Board’s combined contribution on behalf of the Administrator to TRS and for THIS shall be limited to a maximum of 11%. It is the intention of the parties to qualify all such payments paid by the Board on the Administrator’s behalf as employer payments pursuant to Section 414(h) of the *Internal Revenue Code of 1986*, as amended. The Administrator does not have any right or claim to said amounts except as they may become available at the time of retirement or resignation from the State of Illinois’ Teacher Retirement System. Both parties acknowledge that the Administrator did not have the option of choosing to receive the contributed amounts directly, instead of having such contributions paid by the Board to the State of Illinois’ Teachers’ Retirement System, and that such contributions are made as a condition of employment to secure the Administrator’s future services, knowledge, and experience.

**4. Salary Adjustment.** Any salary or other adjustment or modification made during the life of this Agreement shall be in the form of a written amendment and shall become a part of this Agreement, but such adjustment or modification shall

not be construed as a new Agreement with the Administrator, nor as an extension of the termination date of this Agreement.

**B. BENEFITS**

The Board will provide the Administrator with the following benefits:

**1. Insurance Benefits.**

- a. Term life insurance in the amount of Seventy-Five Thousand Dollars (\$75,000); and
- b. Long-term disability insurance in accordance with the basic LTD Insurance offered to licensed administrators; and
- c. 100% payment of District group health and dental insurance premium payments for individual and family/dependent coverage; and
- d. If any Board paid Insurance premium payments or subsidies are determined, during the course of this agreement, to be violative of any state or federal law, including but not limited to the Affordable Care Act, the Board reserves the right to amend or change the Board paid insurance premium payment or subsidy to comply with the dictates of any applicable state or federal law.

**2. Vacation / Holidays.** The Administrator shall be entitled to a paid vacation of twenty (20) working days which shall be accrued and earned during the contract year.

Vacation shall be scheduled and approved by the Superintendent and must be taken within the twelve-month period (July 1, 2023, through June 30, 2024, exclusive of weekends and school year holidays approved by the Board). Winter, Spring, and Summer recess periods shall constitute working days unless specifically scheduled and approved by the Superintendent to be credited toward the vacation days listed above.

The Administrator is not required to work on legal holidays recognized by the Board. The Administrator is entitled to paid time off on the Board-approved district legal holidays given to twelve-month employees as indicated on the Board-approved calendar.

Additionally, if Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day are not Board recognized legal holidays, the Administrator shall be entitled to paid holiday time off during the winter recess on Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. If any of these days fall on a weekend, the district will designate an alternate day off with pay for bargaining

unit members as pre-approved by the Superintendent in order to keep the district open during the recess.

In an emergency situation, the Superintendent is authorized to request that Administrator report to work on a holiday.

**3. Sick Leave, Personal Leave, and Bereavement Days.** The Administrator shall be granted sick leave, as defined in Section 24-6 of the Illinois School Code, of fifteen (15) working days per year which may be accumulated to a maximum of three hundred fifty-five (355) days. The Superintendent may require the Administrator to submit a physician's statement certifying the medical basis for the Administrator's absence for three (3) consecutive work days or more, or in other circumstances as the Superintendent deems necessary to validate the medical reason for the absence.

The Administrator shall be granted three (3) paid personal leave days per contract year for personal business. Unused personal leave days shall accumulate and carry over from year-to-year, and shall be credited toward the Administrator's accumulated sick leave. Without prior approval of the Superintendent, personal leave days may not be taken on institute days nor on work days immediately preceding or following a district holiday, winter recess, spring recess, or summer recess.

The Administrator shall be granted paid bereavement days for a death in the Administrator's immediate family as follows:

- a. Five (5) school days of absence without loss of pay in the event of the death of an immediate family member. An immediate family member for the purposes of this section shall include a spouse, Civil Union Partner (defined as a legal relationship between two (2) of either the same or opposite sex, established pursuant to the Illinois Religious Freedom Protection and Civil Union Act) child, step-child, brother, sister, step-brother, step-sister, grandchild, grandparent, and parent, step-parents, or parent-in-law.
- b. Three (3) school days of absence without loss of pay in the event of the death of a brother-in-law or sister-in-law.
- c. The Superintendent or designee may grant bereavement leave for an immediate member of the household who is not listed above.
- d. Paid bereavement leave shall be substituted for unpaid Family Bereavement Leave Act ("FBLA") leave. Paid sick leave may be substituted for the remainder of the unpaid FBLA leave.

The Administrator must seek pre-approval for Bereavement Days from the Superintendent except in emergency situations. Paid bereavement days must be used within two (2) weeks of the death of the family member unless otherwise approved by the Superintendent and do not accumulate nor carry over from year-to-year. Paid bereavement leave shall not be cumulative, nor shall the use of such paid bereavement leave cause any reduction in sick leave.

#### **4. Other Benefits**

a. The Administrator is expected to attend appropriate professional meetings at the local and state levels. The Administrator may attend professional meetings at the national level, subject to prior written approval by the Superintendent. All reasonable itemized expenses, as pre-approved in writing by the Superintendent, shall be paid by the Board.

b. The Board shall reimburse the Administrator for reasonable monthly expenses incurred in the performance of their duties. Itemization shall be made of all expenses incurred and receipts shall be submitted to the Superintendent for review and approval.

c. With the prior written approval of the Superintendent, the Board will pay the Administrator's membership in up to two (2) professional organizations as appropriate for the position.

d. The Administrator shall be allowed such other privileges, leaves, and fringe benefits as are commonly extended to other certified personnel in the District.

#### **C. REIMBURSEMENT OF BUSINESS EXPENSES**

It is anticipated and agreed that the Administrator shall be required to incur certain expenses for the business of the District. The District agrees to reimburse the Administrator for flight expenses and vehicle rental expenses, incurred by them on behalf of the District, subject; however, to the Administrator substantiation of same and the District's prior approval from the Superintendent or designee of any such expense. The Administrator shall provide documentation to support such expenses to the Superintendent and his or her designee within thirty days of incurring such expense.

#### **D. DUTIES**

1. The duties and responsibilities of the Administrator shall be those duties set forth in the Administrator's job description, those obligations imposed by the laws of the State of Illinois, and all such other professional duties as may be assigned by the Superintendent and as required by applicable Board policies, rules and regulations.

2. The Administrator shall submit recommendations, as requested, to the Superintendent concerning the appointment, retention, promotion, and assignment of all personnel under their supervision and shall keep such other registers and records and make such other reports as may be directed by the Superintendent and the Board or as required by law.

3. The Administrator agrees to devote their best efforts to this full-time employment at the School District and shall not undertake or accept other employment or responsibilities which will conflict with Administrator's assigned duties.

4. The Administrator and District agree that the Administrator may work remotely to perform the duties set forth in the Administrator's job description for three out of the four weeks of every month. While the Administrator is working remotely, Administrator shall be accessible by telephone, e-mails and other methods implemented by the District. The Administrator shall work at the District's office for one week out of every month, as determined by the Superintendent prior to the beginning of the 2023-2024 school year.

**E. LICENSE**

The Administrator throughout the life of this Agreement shall hold a valid and appropriate license as defined in the Illinois School Code to act as an Administrator for the position employed.

**F. EVALUATION**

The Superintendent or a qualified designee, shall review and assess the Administrator's performance on an annual basis. The Superintendent will meet with the Administrator to review the Administrator's performance of assigned duties in accordance with the performance standards established for the position and other factors of assessment as determined by the Superintendent. A written summary of that evaluation will be given to the Administrator.

**G. TERMINATION**

This Agreement may be terminated by:

- a. Mutual agreement;
- b. Permanent disability;
- c. Discharge for cause;

d. Retirement; or

e. Resignation, provided, however, the Administrator shall provide the Board at least ninety (90) days advance written notice of the resignation.

1. **Permanent Disability.** The Board may terminate this contract for reasons of permanent disability or incapacity at any time after the Administrator has exhausted their available leave and vacation benefits and either has been absent from their employment for a continuous period of three (3) months or presents to the Board upon request a physician's statement certifying that he is permanently disabled or incapacitated. All obligations of the Board shall cease upon written notice of termination for permanent disability or incapacity, provided that the Administrator shall be entitled to a hearing before the Board as detailed in paragraph G(2) if he so requests.

2. **Discharge for Cause.** Discharge for cause shall be for any conduct, act, omission, or failure to act by the Administrator which is detrimental to the best interests of the School District. Reasons for discharge for cause shall be given in writing to the Administrator, who shall be entitled to notice and an opportunity to request a hearing before the Board to discuss such causes. If the Administrator chooses to be accompanied by legal counsel, he shall be responsible for any costs involved. The Board hearing shall be conducted in a closed session.

#### H. TERMINATION AT END OF AGREEMENT

The employment as an Administrator shall be deemed terminated upon expiration of this Agreement unless this Agreement is extended or the Administrator and the Board enter into a new Agreement. The Board, however, shall give notice of non-renewal and if applicable, a notice of reclassification, to the Administrator by April 1 of the contract year.

#### I. BACKGROUND INVESTIGATION

Under Section 10-21.9 of the Illinois School Code, the Board is prohibited from knowingly employing a person who has been convicted of committing or attempting to commit the named crimes therein. If any criminal background investigation reveals that there has been a violation of this law, this Agreement shall immediately become null and void.

#### J. NOTICE

All notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of the mailing thereof by first class mail, registered mail, postage prepaid, addressed:

*If to the Board:* Board of Education  
Lyons School District No. 103  
4100 Joliet Ave.  
Lyons, Illinois 60534

*If to the Administrator:* Guadalupe Vander Ploeg  
At the last known address  
on file with the District

**K. APPLICABLE LAW**

This Agreement shall be interpreted in accordance with the laws of the State of Illinois.

**L. ENTIRE AGREEMENT**

This Agreement contains all the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior agreements, arrangements, and communications between the parties concerning such subject matter, whether oral or written.

**M. SIGNATURE IN COUNTERPARTS**

This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date and year first above written.

**ADMINISTRATOR  
LYONS SCHOOL DISTRICT NO. 103  
COOK COUNTY, ILLINOIS**

**BOARD OF EDUCATION OF**

\_\_\_\_\_

\_\_\_\_\_  
**President**

**ATTEST:**

\_\_\_\_\_  
**Secretary**

**RESOLUTION AUTHORIZING RAISES FOR NON-UNION EMPLOYEES**

**WHEREAS**, the Board of Education of Lyons School District 103 has determined that the non-union employees set forth in Exhibit 1 shall receive a raise beginning July, 1 2023 by the percentage depicted in Exhibit 1.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Lyons School District No. 103, Cook County, Illinois, as follows:

**SECTION 1:** That this Board of Education determined that the non-union employees listed on Exhibit 1, attached hereto and made a part hereof, will receive a wage increase by the percentage depicted in Exhibit 1 beginning July 1, 2023.

**SECTION 2:** That the Superintendent or his designee are authorized to undertake action on the part of the Board as contained in this Resolution to complete satisfaction of any provision, term and condition therefore, as stated therein.

**SECTION 3:** This Resolution shall be in full force and effect upon its adoption.

**ADOPTED** this 25th day of April, 2023, by the following roll-call vote:

<b>BOARD MEMBER</b>	<b>AYES</b>	<b>NAYES</b>	<b>ABSENT</b>	<b>ABSTAIN</b>
Jorge Torres, President				
Winifred Rodriguez, Vice President				
Sara Andreas, Secretary				
Slagiana Aleksikj				
Vito Campanile				
Mario Ramirez				
Olivia Quintero				

\_\_\_\_\_  
President, Board of Education

Attest:

\_\_\_\_\_  
Secretary, Board of Education

**RESOLUTION AUTHORIZING RAISES**

**EXHIBIT 1**

**NON-UNION ELEMENTARY SCHOOL SECRETARIAL EMPLOYEES RECEIVING MINIMUM WAGE RATE OF \$19.00/HOUR OR 3% WAGE INCREASE IF ABOVE:**

Shannon Blazina (Costello)  
Leslie Hernandez (Lincoln)  
Lisa Kesman (Home)  
Deborah Klein (Edison)  
Yolanda Sanches (Lincoln)

**NON-UNION MIDDLE SCHOOL SECRETARIAL EMPLOYEES RECEIVING MINIMUM WAGE RATE OF \$20.00/HOUR OR 3% WAGE INCREASE IF ABOVE:**

Sheila Garcia (GWMS)  
Maria Lopez (GWMS)

**ADMINISTRATIVE ASSISTANTS RECEIVING MINIMUM WAGE RATE OF \$21.00/HOUR OR 3% WAGE INCREASE IF ABOVE:**

Demi Caballero  
Elysa Garcia  
Charline Latronica  
Angelina Viramontes

**ADMINISTRATIVE SPECIALISTS RECEIVING 1.5% WAGE INCREASE:**

Patricia O'Connor  
Jennifer Vargas

**PARENT EDUCATORS RECEIVING 3% WAGE INCREASE:**

Donna Gill  
Cindy Matais  
Kirsty West

**NON-SCHOOL-CERTIFIED NURSES RECEIVING 3% WAGE INCREASE:**

Special Cunningham  
Oneida Hernandez  
Dawn Lewis  
Brenda Lopez  
Mary Mangerson