

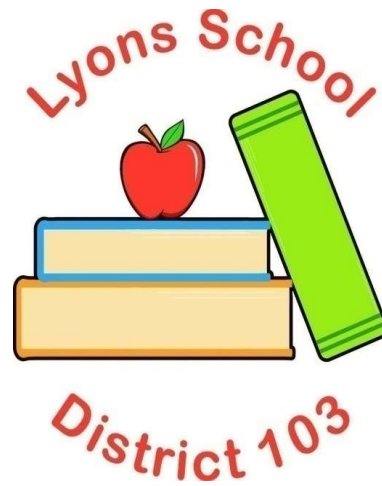
SCHOOL DISTRICT NO. 103  
BOARD OF EDUCATION MEETING  
April 22, 2025  
6:00 PM

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.

**A G E N D A**

- I. **Call to Order**
- II. **Pledge of Allegiance**
- III. **Roll Call**
- IV. **Reading of Communications**
- V. **Year-to-Date Financials** 3
- VI. **Superintendent's Report** 16
  - A. Audit Presentation by Baker Tilly
  - B. Math Curriculum Adoption (Grades K-5) Presentation by Dr. Regina Redd
- VII. **Public Comment**
- VIII. **Consolidated Election Results - April 1, 2025**
  - A. Acceptance of Canvass
- IX. **Adjourn Sine Dei**
- X. **Administration of Oath of Office to Incoming Board Members**
- XI. **Reorganization of School Board**
  - A. Selection of President Pro Tem  
*(no motion or vote needed for pro tem positions)*
  - B. President Pro Tem appoints Secretary Pro Tem  
*(no motion or vote needed for pro tem positions)*
  - C. **Call to Order by President Pro Tem**
  - D. **Roll Call**
  - E. **Nomination/Election of Officers**
    - 1. Board President
    - 2. Board Vice-President
    - 3. Establishment of Day, Time, and Location of Board Meetings for 2025-2026
    - 4. Approve IASB Representative
    - 5. Approve Recording Secretary
- XII. **Consent Agenda**
  - A. Authorize Payment of Monthly Bills for April 2025

1. Board Bills April 2025	129
2. Activity Funds April 2025	183
B. Approval of Minutes	
1. Regular Minutes of March 25, 2025	189
2. Confidential Minutes of March 25, 2025	
C. Approval of Personnel List #04.22.25	195
<b>XIII. <u>Action Item</u></b>	
A. Approval of Baker Tilly Audit Engagement Letter for FY2025	196
B. Approval of Resolution Authorization to Prepare Tentative Budget for Fiscal Year 2025-26	215
C. Approval of Adoption of Elementary Math Curriculum (Grades K-5)	216
D. Approval of Summer Roofing 2025 Capital Projections	229
<b>XIV. <u>Adjournment</u></b>	



*Working Together to Expand Student Opportunities*

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

## **March YTD Financials**

## **Fiscal Year 2025**

**Presented to BOE**

4/22/2025

**Lyons School District 103**  
**EDUCATION FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Revenue</b>		<b>3/31/2025</b>	<b>Realized</b>
Property Taxes	\$ 21,631,000	51.91%	\$ 6,645,871	\$ 19,901,759	92.01
Corp. Per. Prop. Replacement Taxes	\$ 1,969,913	4.73%	\$ 198,744	\$ 2,107,451	106.98
State Evidence Based Funding (EBF)	\$ 12,495,602	29.99%	\$ 1,134,398	\$ 9,075,184	72.63
Categorical State Aid	\$ 1,192,397	2.86%	\$ 1,615	\$ 458,072	38.42
State Early Childhood Block Grant	\$ 636,106	1.53%	\$ 134,694	\$ 432,684	68.02
Federal Nutrition Program	\$ 819,000	1.97%	\$ 86,090	\$ 631,539	77.11
Federal Title 1	\$ 663,731	1.59%	\$ -	\$ 667,849	100.62
Other Federal	\$ 1,251,297	3.00%	\$ 7,953	\$ 479,944	38.36
Earnings on Investments	\$ 840,000	2.02%	\$ -	\$ 422,387	50.28
Food Service	\$ 60,000	0.14%	\$ 2,236	\$ 11,373	18.96
Fees	\$ 300	0.00%	\$ -	\$ -	-
Other Rev; Before School & Camps	\$ 110,000	0.26%	\$ -	\$ 114,006	103.64
<b>Total Revenue</b>	<b>\$ 41,669,346</b>	<b>100.00%</b>	<b>\$8,211,602</b>	<b>\$34,302,249</b>	<b>82.32%</b>

<b>EXPENDITURES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Expenditures</b>		<b>3/31/2025</b>	<b>Realized</b>
Salaries	\$ 21,956,809	55.26%	\$ 1,722,962	\$ 13,268,436	60.43
Benefits	\$ 6,363,660	16.02%	\$ 505,661	\$ 4,257,878	66.91
Purchased Services	\$ 7,701,681	19.38%	\$ 1,048,593	\$ 8,179,184	106.20
Supplies	\$ 932,816	2.35%	\$ 16,801	\$ 727,664	78.01
Capital Outlay	\$ 7,242	0.02%	\$ 1,222	\$ 2,526	34.88
Special Ed Tuition	\$ 2,564,510	6.45%	\$ 88,885	\$ 731,061	28.51
Dues&Fees/Tuition/Contingency	\$ 206,157	0.52%	\$ 9,964	\$ 13,156	6.38
<b>Total Expenditures</b>	<b>39,732,875</b>	<b>100.00%</b>	<b>3,394,088</b>	<b>27,179,904</b>	<b>68.41%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 1,936,471</b>	<b>4</b>	<b>\$ 4,817,514</b>	<b>\$ 7,122,345</b>
--------------------------	---------------------	----------	---------------------	---------------------

**Lyons School District 103**  
**OPERATION AND MAINTENANCE FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget FY 2025</b>	<b>% Of Total Revenue</b>	<b>Monthly March</b>	<b>YTD as of 3/31/2025</b>	<b>Percent of Budget Realized</b>
Property Taxes \$	2,486,400	96.77%	\$ 906,164	\$ 2,495,897	100.38
Corp. Per. Prop. Replacement Taxes \$	-	0.00%	\$ -	\$ -	#DIV/0!
State Evidence Based Funding (EBF) \$	-	0.00%	\$ -	\$ -	
Federal Aid \$	-	0.00%	\$ -	\$ -	
Earnings on Investments \$	30,000	1.17%	\$ -	\$ 2,185	7.28
Rentals \$	-	0.00%	\$ -	\$ -	
Maintenance Grant \$	50,000	1.95%	\$ -	\$ -	
Other Revenue Sources \$	3,000	0.12%	\$ -	\$ 81,407	2,713.58
<b>Total Revenue</b>	<b>\$ 2,569,400</b>	<b>100.00%</b>	<b>\$ 906,164</b>	<b>\$ 2,579,489</b>	<b>100.39%</b>

<b>EXPENDITURES</b>	<b>Budget FY 2025</b>	<b>% Of Total Expenditures</b>	<b>Monthly March</b>	<b>Actual as of 3/31/2025</b>	<b>Percent of Budget Realized</b>
Salaries \$	1,753,276	53.41%	\$ 101,638	\$ 1,048,145	59.78
Benefits \$	362,274	11.04%	\$ 21,662	\$ 209,870	57.93
Purchased Services \$	534,659	16.29%	\$ 43,299	\$ 418,112	78.20
Supplies \$	591,009	18.00%	\$ 43,318	\$ 439,654	74.39
Capital Outlay \$	41,500	1.26%	\$ -	\$ 1,662,238	4,005.39
Other Objects \$	-	0.00%	\$ -	\$ -	
Dues&Fees/Contingency \$	-	0.00%	\$ -	\$ 2,800	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 3,282,718</b>	<b>100.00%</b>	<b>\$ 209,917</b>	<b>\$ 3,780,819</b>	<b>115.17%</b>

<b>Surplus/(Deficit)</b>	<b>\$ (713,318)</b>	<b>5</b>	<b>\$ 696,247</b>	<b>\$ (1,201,329)</b>	
--------------------------	---------------------	----------	-------------------	-----------------------	--

**Lyons School District 103**  
**MUNICIPAL RETIREMENT, SOCIAL SECURITY & MEDICARE FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Revenue</b>		<b>3/31/2025</b>	<b>Realized</b>
Property Taxes \$	209,300	39.54%	\$ 154,840	\$ 314,463	150.24
Corp. Per. Prop. Replacement Taxes \$	240,000	45.34%	\$ -	\$ 240,000	100.00
Earnings on Investments \$	80,000	15.11%	\$ -	\$ 22,423	28.03
Other Revenue		0.00%			
<b>Total Revenue</b>	<b>\$ 529,300</b>	<b>100.00%</b>	<b>\$ 154,840</b>	<b>\$ 576,886</b>	<b>108.99%</b>

<b>EXPENDITURES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>Actual</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Expenditures</b>		<b>3/31/2025</b>	<b>Realized</b>
Benefits \$	912,094	100.00%	\$ 78,855	\$ 626,451	68.68
Purchased Services \$	-	0.00%	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>\$ 912,094</b>	<b>100.00%</b>	<b>\$ 78,855</b>	<b>\$ 626,451</b>	<b>68.68%</b>

Surplus/(Deficit)	<b>\$ (382,794)</b>		<b>\$ 75,985</b>	<b>\$ (49,565)</b>	
-------------------	---------------------	--	------------------	--------------------	--

**Lyons School District 103**  
**TORT IMMUNITY FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Revenue</b>		<b>3/31/2025</b>	<b>Realized</b>
Property Taxes \$	315,500	99.06%	\$ 124,878	\$ 327,795	103.90
Earnings on Investments \$	3,000	0.94%	\$ -	\$ 436	14.54
Other Revenue		0.00%			
<b>Total Revenue</b>	<b>\$ 318,500</b>	<b>100.00%</b>	<b>\$ 124,878</b>	<b>\$ 328,231</b>	<b>103.06%</b>

<b>EXPENDITURES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>Actual</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Expenditures</b>		<b>3/31/2025</b>	<b>Realized</b>
Salaries \$	72,500	18.63%	\$ 8,000	\$ 70,500	97.24
Purchase Services \$	316,694	81.37%	\$ 4,130	\$ 316,355	99.89
<b>Total Expenditures</b>	<b>\$ 389,194</b>	<b>100.00%</b>	<b>\$ 12,130</b>	<b>\$ 386,855</b>	<b>99.40%</b>

<b>Surplus/(Deficit)</b>	<b>\$ (70,694)</b>		<b>\$ 112,748</b>	<b>\$ (58,624)</b>	
--------------------------	--------------------	--	-------------------	--------------------	--

**Lyons School District 103**  
**TRANSPORTATION FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget FY 2025</b>	<b>% Of Total Revenue</b>	<b>Monthly March</b>	<b>YTD as of 3/31/2025</b>	<b>Percent of Budget Realized</b>
Property Taxes \$	102,000	9.93%	\$ 45,982	\$ 113,243	111.02
Categorical State Aid \$	845,000	82.28%	\$ -	\$ 394,673	46.71
Earnings on Investments \$	80,000	7.79%	\$ -	\$ 22,225	27.78
Other Revenue \$	-	0.00%	\$ -	\$ -	-
<b>Total Revenue</b>	<b>\$ 1,027,000</b>	<b>100.00%</b>	<b>\$ 45,982</b>	<b>\$ 530,141</b>	<b>51.62%</b>

<b>EXPENDITURES</b>	<b>Budget FY 2025</b>	<b>% Of Total Expenditures</b>	<b>Monthly March</b>	<b>Actual as of 3/31/2025</b>	<b>Percent of Budget Realized</b>
Salaries \$	13,640	0.76%	\$ 1,685	\$ 14,864	108.97
Benefits \$	80	0.00%	\$ 4	\$ 57	71.13
Purchased Services \$	1,777,980	99.23%	\$ 342,852	\$ 1,436,717	80.81
Supplies \$	-	0.00%	\$ -	\$ -	-
Capital Outlay \$	-	0.00%	\$ -	\$ -	-
Dues&Fees/Contingency \$	-	0.00%	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>\$ 1,791,700</b>	<b>100.00%</b>	<b>\$ 344,540</b>	<b>\$ 1,451,638</b>	<b>81.02%</b>

Surplus/(Deficit)	<b>\$ (764,700)</b>		<b>\$ (298,558)</b>	<b>\$ (921,496)</b>	
-------------------	---------------------	--	---------------------	---------------------	--

**Lyons School District 103**  
**WORKING CASH FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget FY 2025</b>	<b>% Of Total Revenue</b>	<b>Monthly March</b>	<b>YTD as of 3/31/2025</b>	<b>Percent of Budget Realized</b>
Property Taxes \$	202,500	71.68%	\$ 54,947	\$ 176,016	86.92
Earnings on Investments \$	80,000	28.32%	\$ -	\$ 38,049	47.56
<b>Total Revenue</b>	<b>\$ 282,500</b>	<b>100.00%</b>	<b>\$ 54,947</b>	<b>\$ 214,066</b>	<b>75.78%</b>
<b>EXPENDITURES</b>	<b>Budget FY 2025</b>	<b>% Of Total Expenditures</b>	<b>Monthly March</b>	<b>Actual as of 3/31/2025</b>	<b>Percent of Budget 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>\$ 282,500</b>		<b>\$ 54,947</b>	<b>\$ 214,066</b>	

**Lyons School District 103**  
**COMBINED OPERATING FUNDS**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Revenue</b>		<b>3/31/2025</b>	<b>Realized</b>
Property Taxes \$	24,946,700	52.52%	\$ 7,932,683	\$ 23,329,173	93.52
Corp. Per. Prop. Replacement Taxes \$	3,309,913	6.97%	\$ 198,744	\$ 2,347,451	70.92
State Evidence Based Funding (EBF) \$	12,495,602	26.31%	\$ 1,134,398	\$ 9,075,184	72.63
Categorical State Aid \$	2,037,397	4.29%	\$ 1,615	\$ 852,744	41.85
State Early Childhood Block Grant \$	636,106	1.34%	\$ 134,694	\$ 432,684	68.02
Federal Nutrition Program \$	819,000	1.72%	\$ 86,090	\$ 631,539	77.11
Federal Title 1 \$	663,731	1.40%	\$ -	\$ 667,849	100.62
Other Federal \$	1,251,297	2.63%	\$ 7,953	\$ 479,944	38.36
Earnings on Investments \$	1,113,000	2.34%	\$ -	\$ 507,706	45.62
Food Service \$	60,000	0.13%	\$ 2,236	\$ 11,373	18.96
Fees \$	300	0.00%	\$ -	\$ -	-
Before School Care, Camps \$	110,000	0.23%	\$ -	\$ 114,006	103.64
Rentals \$	-	0.00%	\$ -	\$ -	-
Maintenance Grants \$	50,000	0.11%	\$ -	\$ -	-
Other Revenue \$	3,000	0.01%	\$ -	\$ 81,407	-
<b>Total Revenue</b>	<b>\$ 47,496,046</b>	<b>100.00%</b>	<b>\$ 9,498,413</b>	<b>\$ 38,531,063</b>	<b>81.12%</b>

<b>EXPENDITURES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>Actual</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Expenditures</b>		<b>3/31/2025</b>	<b>Realized</b>
Salaries \$	23,796,225	51.61%	\$ 1,834,284	\$ 14,401,944	60.52
Benefits \$	6,726,014	14.59%	\$ 527,327	\$ 4,467,804	66.43
IMRF/FICA/SS/Medicare \$	912,094	1.98%	\$ 78,855	\$ 626,451	68.68
Purchased Services \$	10,331,014	22.41%	\$ 1,438,874	\$ 10,350,368	100.19
Supplies \$	1,523,825	3.30%	\$ 60,119	\$ 1,167,319	76.60
Capital Outlay \$	48,742	0.11%	\$ 1,222	\$ 1,664,763	3,415.46
Special Ed Tuition \$	2,564,510	5.56%	\$ 88,885	\$ 731,061	28.51
Other, Dues&Fees/Contingency \$	206,157	0.45%	\$ 9,964	\$ 15,956	7.74
<b>Total Expenditures</b>	<b>\$ 46,108,580</b>	<b>100.00%</b>	<b>\$ 4,039,530</b>	<b>\$ 33,425,666</b>	<b>72.49%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 1,387,466</b>	<b>10</b>	<b>\$ 5,458,883</b>	<b>\$ 5,105,397</b>	
--------------------------	---------------------	-----------	---------------------	---------------------	--

**Lyons School District 103**  
**DEBT SERVICE FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget FY 2025</b>	<b>% Of Total Revenue</b>	<b>Monthly March</b>	<b>YTD as of 3/31/2025</b>	<b>Percent of Budget Realized</b>
Property Taxes \$	106,200	46.95%	\$ 308,852	\$ 480,397	452.35
Earnings on Investments \$	35,000	15.47%	\$ -	\$ 11,123	31.78
Other Revenue Sources \$	85,000	37.58%	\$ -	\$ -	-
State Evidence Based Funding (EBF) \$	-	0.00%	\$ -	\$ -	-
<b>Total Revenue</b>	<b>\$ 226,200</b>	<b>100.00%</b>	<b>\$ 308,852</b>	<b>\$ 491,520</b>	<b>217.29%</b>

<b>EXPENDITURES</b>	<b>Budget FY 2025</b>	<b>% Of Total Expenditures</b>	<b>Monthly March</b>	<b>Actual as of 3/31/2025</b>	<b>Percent of Budget Realized</b>
Debt Service \$	993,500	100.00%	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>\$ 993,500</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

<b>Surplus/(Deficit)</b>	<b>\$ (767,300)</b>		<b>\$ 308,852</b>	<b>\$ 491,520</b>	
--------------------------	---------------------	--	-------------------	-------------------	--

**Lyons School District 103**  
**CAPITAL PROJECTS FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Revenue</b>		<b>3/31/2025</b>	<b>Realized</b>
Corp. Per. Prop. Replacement Taxes	\$ 1,100,000	94.31%	\$ -	\$ -	-
Earnings on Investments	\$ -	0.00%	\$ -	\$ -	-
Federal Grant	\$ 1,166,319	51.46%	\$ -	\$ 1,166,319	100.00
<b>Total Revenue</b>	<b>\$ 2,266,319</b>	<b>51.46%</b>	<b>\$ -</b>	<b>\$ 1,166,319</b>	<b>51.46%</b>

<b>EXPENDITURES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>Actual</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Expenditures</b>		<b>3/31/2025</b>	<b>Realized</b>
Purchased Services	\$ -	0.00%	\$ -	\$ -	-
Capital Outlay	\$ 2,182,042	100.00%	\$ -	\$ 1,444,952	66.22
<b>Total Expenditures</b>	<b>\$ 2,182,042</b>	<b>100.00%</b>	<b>\$ -</b>	<b>\$ 1,444,952</b>	<b>66.22%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 84,277</b>		<b>\$ -</b>	<b>\$ (278,633)</b>	
--------------------------	------------------	--	-------------	---------------------	--

**Lyons School District 103**  
**HEALTH-LIFE-SAFETY FUND**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

<b>REVENUES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Revenue</b>		<b>3/31/2025</b>	<b>Realized</b>
Property Taxes \$	365,000	83.91%	\$ 6,121	\$ 185,418	50.80
Earnings on Investments \$	70,000	16.09%	\$ -	\$ 33,024	47.18
Other Revenue \$	-	0.00%	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ 435,000</b>	<b>100.00%</b>	<b>\$ 6,121</b>	<b>\$ 218,442</b>	<b>50.22%</b>

<b>EXPENDITURES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>Actual</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Expenditures</b>		<b>3/31/2025</b>	<b>Realized</b>
Purchased Services \$	-	0.00%	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

<b>Surplus/(Deficit)</b>	<b>\$ 435,000</b>		<b>\$ 6,121</b>	<b>\$ 218,442</b>	
--------------------------	-------------------	--	-----------------	-------------------	--

**Lyons School District 103**  
**COMBINED ALL FUNDS**  
**Y-T-D REVENUE and EXPENSE by SOURCE**

*March 31, 2025*

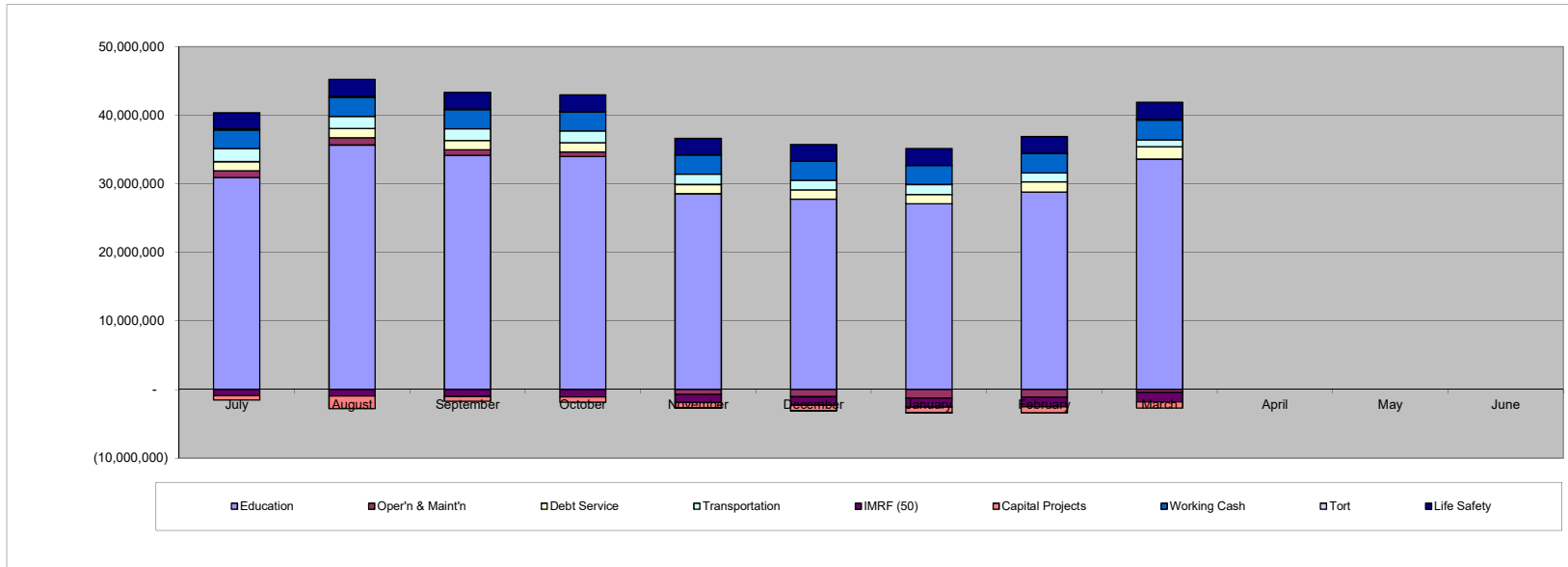
<b>REVENUES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>YTD</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Revenue</b>		<b>3/31/2025</b>	<b>Realized</b>
Property Taxes \$	25,417,900	52%	\$ 8,247,656	\$ 23,994,988	94.40
Corp. Per. Prop. Replacement Taxes \$	3,309,913	7%	\$ 198,744	\$ 2,347,451	70.92
State Evidence Based Funding (EBF) \$	12,495,602	25%	\$ 1,134,398	\$ 9,075,184	72.63
Categorical State Aid \$	2,037,397	4%	\$ 1,615	\$ 852,744	41.85
State Early Childhood Block Grant \$	636,106	1%	\$ 134,694	\$ 432,684	68.02
Federal Nutrition Program \$	819,000	2%	\$ 86,090	\$ 631,539	77.11
Federal Title 1 \$	663,731	1%	\$ -	\$ 667,849	100.62
Other Federal \$	2,417,616	5%	\$ 7,953	\$ 1,646,263	68.09
Earnings on Investments \$	1,218,000	2%	\$ -	\$ 551,853	45.31
Food Service \$	60,000	0%	\$ 2,236	\$ 11,373	18.96
Fees \$	300	0%	\$ -	\$ -	-
Before School Care, Camps \$	110,000	0%	\$ -	\$ 114,006	103.64
Rentals \$	-	0%	\$ -	\$ -	-
Maintenance Grants \$	50,000	0%	\$ -	\$ -	-
Other Revenue \$	88,000	0%	\$ -	\$ 81,407	92.51
<b>Total Revenue</b>	<b>\$ 49,323,565</b>	<b>100.00%</b>	<b>\$ 9,813,386</b>	<b>\$ 40,407,343</b>	<b>81.92%</b>

<b>EXPENDITURES</b>	<b>Budget</b>	<b>%</b>	<b>Monthly</b>	<b>Actual</b>	<b>Percent</b>
	<b>FY 2025</b>	<b>Of Total</b>	<b>March</b>	<b>as of</b>	<b>of Budget</b>
		<b>Expenditures</b>		<b>3/31/2025</b>	<b>Realized</b>
Salaries \$	23,796,225	48.28%	\$ 1,834,284	\$ 14,401,944	60.52
Benefits \$	6,726,014	13.65%	\$ 527,327	\$ 4,467,804	66.43
IMRF/FICA/SS/Medicare Fund \$	912,094	1.85%	\$ 78,855	\$ 626,451	68.68
Debt Service Fund \$	993,500	2.02%	\$ -	\$ -	-
Life Safety Fund \$	-	0.00%	\$ -	\$ -	-
Purchased Services \$	10,331,014	20.96%	\$ 1,438,874	\$ 10,350,368	100.19
Supplies \$	1,523,825	3.09%	\$ 60,119	\$ 1,167,319	76.60
Capital Outlay \$	2,230,784	4.53%	\$ 1,222	\$ 3,109,715	139.40
Special Ed Tuition \$	2,564,510	5.20%	\$ 88,885	\$ 731,061	28.51
Dues&Fees/Contingency \$	206,157	0.42%	\$ 9,964	\$ 15,956	7.74
<b>Total Expenditures</b>	<b>\$ 49,284,122</b>	<b>100.00%</b>	<b>\$ 4,039,530</b>	<b>\$ 34,870,618</b>	<b>70.75%</b>

<b>Surplus/(Deficit)</b>	<b>\$ 1,139,443</b>		<b>\$ 5,773,856</b>	<b>\$ 5,536,725</b>	
--------------------------	---------------------	--	---------------------	---------------------	--

**Lyons Elementary School District 103**  
**Fiscal Year 2024-25 Fund Balance**  
**Source: Lyons Elementary School District 103 Monthly Reports**

Fiscal Year 2024-25												
Fund	July	August	September	October	November	December	January	February	March	April	May	June
Education	30,928,476	35,671,186	34,147,680	33,963,883	28,560,791	27,780,943	27,112,776	28,800,238	33,617,699	-	-	-
Oper'n & Maint'n	992,257	1,061,362	832,062	702,703	(733,331)	(1,047,773)	(1,259,850)	(1,122,653)	(426,406)	-	-	-
Debt Service	1,321,679	1,347,505	1,347,505	1,349,671	1,342,752	1,345,691	1,346,411	1,483,878	1,792,731	-	-	-
Transportation	1,892,228	1,763,450	1,699,980	1,705,363	1,506,314	1,384,164	1,444,786	1,310,504	1,011,946	-	-	-
IMRF (50)	(900,455)	(933,872)	(1,009,029)	(1,085,059)	(1,167,612)	(1,241,251)	(1,317,078)	(1,376,735)	(1,378,164)	-	-	-
SSI/MEDICARE (51)	2,495,935	2,528,269	2,528,269	2,535,709	2,534,771	2,536,237	2,537,060	2,598,453	2,675,867	-	-	-
Capital Projects	(649,914)	(1,844,686)	(694,387)	(761,587)	(772,077)	(791,527)	(791,527)	(911,527)	(911,527)	-	-	-
Working Cash	2,729,909	2,780,818	2,780,818	2,791,065	2,792,682	2,794,105	2,795,368	2,850,283	2,905,230	-	-	-
Tort	168,853	172,594	109,538	48,253	(17,754)	(23,131)	(29,157)	301	113,050	-	-	-
Life Safety	2,331,745	2,424,140	2,424,140	2,436,528	2,438,473	2,441,339	2,443,642	2,473,645	2,479,765	-	-	-
<b>Total</b>	<b>41,310,712</b>	<b>44,970,766</b>	<b>44,166,575</b>	<b>43,686,531</b>	<b>36,485,009</b>	<b>35,178,796</b>	<b>34,282,430</b>	<b>36,106,387</b>	<b>41,880,190</b>	<b>-</b>	<b>-</b>	<b>-</b>



**LYONS ELEMENTARY SCHOOL  
DISTRICT 103**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2024  
AND  
INDEPENDENT AUDITORS' REPORT**

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## TABLE OF CONTENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
<b>Required Supplementary Information</b>	
Management's Discussion and Analysis (MD&A) - Unaudited	4 - 10
<b>Basic Financial Statements</b>	
<u>Government-Wide Financial Statements</u>	
Statement of Net Position	11
Statement of Activities	12
<u>Fund Financial Statements</u>	
Balance Sheet - Governmental Funds	13 - 14
Reconciliation of the Governmental Funds - Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	16 - 17
Reconciliation of the Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	18
Notes to Basic Financial Statements	19 - 45
<b>Required Supplementary Information</b>	
Illinois Municipal Retirement Fund - Schedule of Changes in the District's Net Pension Liability/(Asset) and Related Ratios	46 - 47
Illinois Municipal Retirement Fund - Schedule of District Contributions	48
Teachers' Retirement System - Schedule of the District's Proportionate Share of the Collective Net Pension Liability and Schedule of District Contributions	49 - 50
Retiree's Health Plan - Schedule of Changes in the District's Total OPEB Liability and Related Ratios	51
Teachers' Health Insurance Security Fund - Schedule of the District's Proportionate Share of the Collective Net OPEB Liability and Schedule of District Contributions	52

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## TABLE OF CONTENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

	<i><u>Page(s)</u></i>
<b>Required Supplementary Information - (Continued)</b>	
<u>General and Major Special Revenue Funds - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual</u>	
General Fund	53 - 60
Operations and Maintenance Fund	61
Transportation Fund	62
Municipal Retirement/Social Security Fund	63 - 64
Notes to Required Supplementary Information	65
<b>Supplementary Information</b>	
<u>Major Debt Service and Major Capital Projects Funds - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual</u>	
Debt Service Fund	66
Capital Projects Fund	67
Fire Prevention and Life Safety Fund	68
General Fund - Combining Balance Sheet	69
General Fund - Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	70
<u>General Fund Accounts - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual</u>	
Educational Accounts	71 - 78
Tort Immunity and Judgment Accounts	79
Working Cash Accounts	80
Five Year Summary of Assessed Valuations, Tax Rates and Extensions	81

## 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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2024 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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.

#### **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, 2024 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, 2024 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, 2024, 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, 2024.

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, 2023 (not presented herein), and have issued our report thereon dated February 23, 2024, 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, 2023 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 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2023 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, 2023.

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

We have previously audited the District's 2023 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 February 23, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, 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 February 14, 2025 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.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
February 14, 2025

# **Lyons Elementary School District 103**

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

### **As of and for the Year Ended June 30, 2024**

---

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, 2024. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. 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 \$10.3. This represents a 54% increase from 2023. The District received additional funding related to COVID-19 and increased revenues from state, federal grants and other sources.
- General revenues accounted for \$42.7 in revenue or 74% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$15.2 or 26% of total revenues of \$57.9.
- The District had \$47.6 in expenses related to government activities. However, only \$15.2 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, 2024

---

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, 2024**

**Government-Wide Financial Analysis**

The District's combined net position was higher on June 30, 2024, than it was the year before, increasing 54% to \$29.4.

<b>Table 1</b>		
<b>Condensed Statements of Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2023</u>	<u>2024</u>
<b>Assets:</b>		
Current and other assets	\$ 47.9	\$ 54.9
Capital assets	13.2	16.0
Total assets	<u>61.1</u>	<u>70.9</u>
Total deferred outflows of resources	<u>2.8</u>	<u>2.8</u>
<b>Liabilities:</b>		
Current liabilities	3.4	5.5
Long-term debt outstanding	15.9	15.2
Total liabilities	<u>19.3</u>	<u>20.7</u>
Total deferred inflows of resources	<u>25.5</u>	<u>23.6</u>
<b>Net position:</b>		
Net investment in capital assets	8.3	11.1
Restricted	7.8	6.3
Unrestricted (deficit)	3.0	12.0
Total net position	<u>\$ 19.1</u>	<u>\$ 29.4</u>

Revenues in the governmental activities of the District of \$57.9 exceeded expenses by \$10.3. This was attributable primarily to increased revenue in taxes and investment income as well as a decrease in instruction and support services expenses primarily resulting from cost saving efforts for school year 2023-2024.

**Lyons Elementary School District 103**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2024**

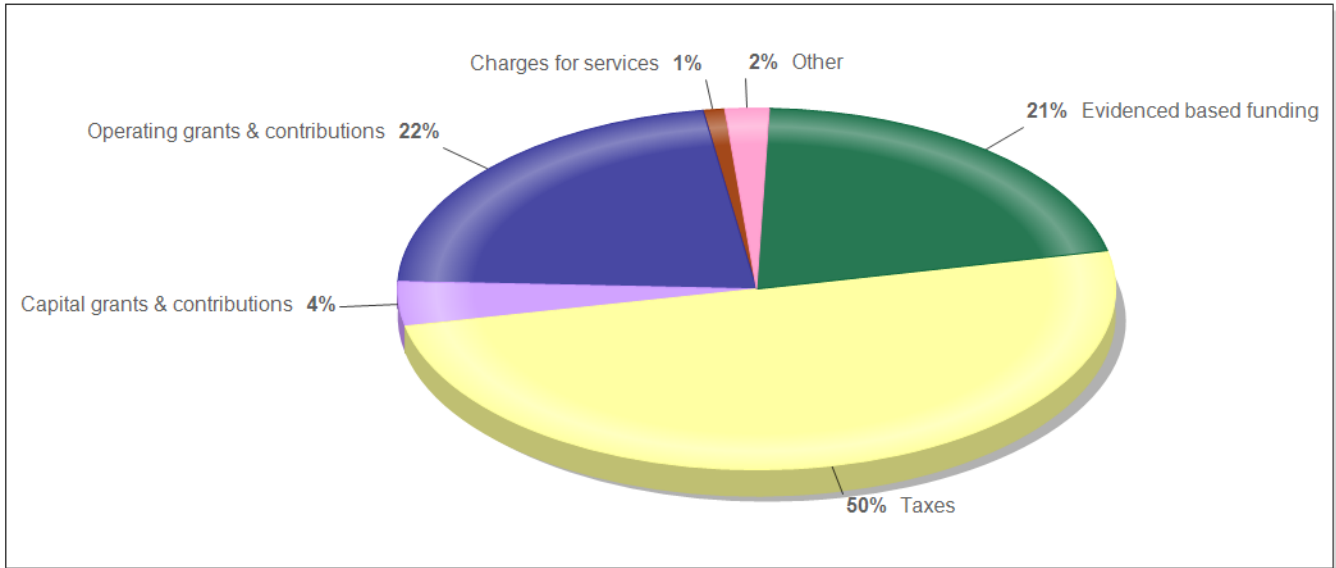
<b>Table 2</b>		
<b>Changes in Net Position</b>		
<b>(in millions of dollars)</b>		
	<u>2023</u>	<u>2024</u>
<b>Revenues:</b>		
<i>Program revenues:</i>		
Charges for services	\$ 0.5	\$ 0.3
Operating grants & contributions	13.3	12.8
Capital grants & contributions	0.1	2.1
<i>General revenues:</i>		
Taxes	26.1	28.9
Evidenced based funding	12.3	12.4
Other	0.8	1.4
Total revenues	<u>53.1</u>	<u>57.9</u>
<b>Expenses:</b>		
Instruction	32.5	30.8
Pupil & instructional staff services	2.8	2.5
Administration & business	4.0	6.0
Transportation	1.5	1.8
Operations & maintenance	3.1	4.7
Interest & fees	0.2	0.2
Other	3.2	1.6
Total expenses	<u>47.3</u>	<u>47.6</u>
Increase in net position	5.8	10.3
Net position (deficit), beginning of year	<u>13.3</u>	<u>19.1</u>
Net position, end of year	<u>\$ 19.1</u>	<u>\$ 29.4</u>

Property taxes accounted for the largest portion of the District's revenues, contributing 53%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$47.6, mainly related to instructing and caring for the students and student transportation obligations.

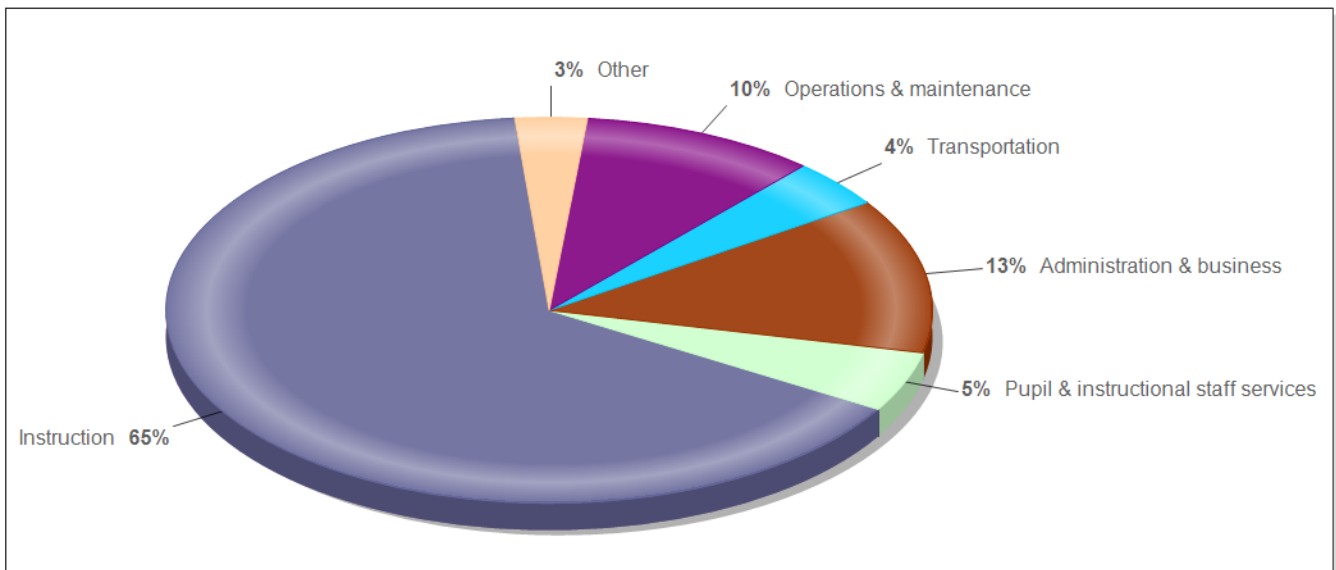
**Lyons Elementary School District 103**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2024**

---

**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 \$32.6 to \$36.3. This was attributable primarily to increased revenue in taxes and investment income as well as a decrease in instruction and support services expenses primarily resulting from cost saving efforts for school year 2023-2024.

**Lyons Elementary School District 103**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2024**

**General Fund Budgetary Highlights**

A surplus totaling \$1.8 before the consideration of transfers was budgeted for in the General Fund compared to the actual excess of revenues over expenditures for fiscal year 2024, which totaled \$6.2. The difference was mainly attributable to the general levy being over budget by \$2.6. Total expenditures came in under budget by \$4.3, which contributed to the surplus.

**Capital Assets and Debt Administration**

*Capital assets*

By the end of 2024, the District had compiled a total investment of \$39.4 (\$16.0 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$1.1. 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>2023</u>		<u>2024</u>	
Land	\$	0.2	\$	0.2
Construction in progress		0.2		1.9
Buildings		12.3		13.1
Equipment - right-to-use		0.1		0.5
Equipment		0.4		0.3
Total	\$	<u>13.2</u>	\$	<u>16.0</u>

*Long-term debt*

The District retired \$0.9 in bonds which was offset by \$0.1 of accretion on the Capital Appreciation Bonds in 2024. Leases and other liabilities increased by \$0.4. At the end of fiscal 2024, the District had a debt margin of \$37.2. 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>2023</u>		<u>2024</u>	
General obligation bonds	\$	5.7	\$	4.9
Net pension liability		3.3		2.7
OPEB liability		6.8		7.0
Leases		0.1		0.5
Total	\$	<u>15.9</u>	\$	<u>15.1</u>

# **Lyons Elementary School District 103**

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

### **As of and for the Year Ended June 30, 2024**

---

#### **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, 2024

	GOVERNMENTAL ACTIVITIES
<b>Assets</b>	
Cash and investments	\$ 39,477,930
Student activity cash	93,322
Receivables (net of allowance for uncollectibles):	
Property taxes	12,694,350
Replacement taxes	761,687
Intergovernmental	1,916,900
Capital assets:	
Land	218,384
Construction in progress	1,853,477
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	<u>13,891,327</u>
Total assets	<u>70,907,377</u>
<b>Deferred outflows of resources</b>	
Deferred outflows related to pensions	1,694,588
Deferred outflows related to OPEB	<u>1,052,497</u>
Total deferred outflows of resources	<u>2,747,085</u>
<b>Liabilities</b>	
Accounts payable	2,395,078
Salaries and wages payable	2,207,478
Payroll deductions payable	243,424
Interest payable	11,958
Health claims payable	602,205
Long-term liabilities:	
Other long-term liabilities - due within one year	949,053
Other long-term liabilities - due after one year	<u>14,232,422</u>
Total liabilities	<u>20,641,618</u>
<b>Deferred inflows of resources</b>	
Property taxes levied for a future period	11,860,309
Deferred inflows related to pensions	138,747
Deferred inflows related to OPEB	<u>11,606,084</u>
Total deferred inflows of resources	<u>23,605,140</u>
<b>Net position</b>	
Net investment in capital assets	11,099,548
Restricted for:	
Tort immunity	180,158
Operations and maintenance	532,708
Student transportation	2,053,412
Debt service	1,307,541
Capital projects	2,271,926
Unrestricted	<u>11,962,411</u>
Total net position	<u>\$ 29,407,704</u>

See Notes to Basic Financial Statements

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

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	\$ 11,827,532	\$ 91,637	\$ 500,629	\$ -	\$ (11,235,266)
Special programs	9,902,547	-	3,282,996	-	(6,619,551)
Other instructional programs	1,703,217	-	43,706	-	(1,659,511)
Student activities	82,214	98,103	-	-	15,889
State retirement contributions	7,361,260	-	7,361,260	-	-
Support Services:					
Pupils	1,739,403	-	894	-	(1,738,509)
Instructional staff	751,144	-	8,247	-	(742,897)
General administration	2,131,759	-	-	-	(2,131,759)
School administration	1,568,560	-	-	-	(1,568,560)
Business	2,300,550	71,442	882,430	50,000	(1,296,678)
Transportation	1,833,124	-	699,413	-	(1,133,711)
Operations and maintenance	4,673,116	3,024	-	2,009,200	(2,660,892)
Central	1,064,881	-	-	-	(1,064,881)
Community services	356,273	-	-	-	(356,273)
Interest and fees	225,925	-	-	-	(225,925)
<b>Total governmental activities</b>	<b>\$ 47,521,505</b>	<b>\$ 264,206</b>	<b>\$ 12,779,575</b>	<b>\$ 2,059,200</b>	<b>(32,418,524)</b>

General revenues:

Taxes:

Real estate taxes, levied for general purposes	19,374,641
Real estate taxes, levied for specific purposes	4,433,362
Real estate taxes, levied for debt service	586,827
Personal property replacement taxes	4,497,273
State aid-formula grants	12,365,602
Investment income	1,241,363
Miscellaneous	202,290
<b>Total general revenues</b>	<b>42,701,358</b>

Change in net position	10,282,834
Net position, beginning of year	19,124,870
<b>Net position, end of year</b>	<b>\$ 29,407,704</b>

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

BALANCE SHEET  
AS OF JUNE 30, 2024

WITH COMPARATIVE TOTALS AS OF JUNE 30, 2023

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Assets</b>				
Cash and investments	\$ 31,339,525	\$ 1,007,420	\$ 2,168,489	\$ 1,375,408
Student activity cash	93,322	-	-	-
Receivables (net allowance for uncollectibles):				
Property taxes	11,051,414	1,248,025	52,002	104,002
Replacement taxes	761,687	-	-	-
Intergovernmental	750,581	-	-	-
<b>Total assets</b>	<b><u>\$ 43,996,529</u></b>	<b><u>\$ 2,255,445</u></b>	<b><u>\$ 2,220,491</u></b>	<b><u>\$ 1,479,410</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 463,414	\$ 445,796	\$ 118,480	\$ -
Salaries and wages payable	2,096,992	110,486	-	-
Payroll deductions payable	212,858	427	14	30,125
Health claims payable	602,205	-	-	-
<b>Total liabilities</b>	<b><u>3,375,469</u></b>	<b><u>556,709</u></b>	<b><u>118,494</u></b>	<b><u>30,125</u></b>
<b>Deferred inflows of resources</b>				
Property taxes levied for a future period	10,325,317	1,166,028	48,585	97,169
Unavailable state and federal aid receivable	162,009	-	-	-
<b>Total deferred inflows of resources</b>	<b><u>10,487,326</u></b>	<b><u>1,166,028</u></b>	<b><u>48,585</u></b>	<b><u>97,169</u></b>
<b>Fund balance</b>				
Restricted	180,158	532,708	2,053,412	1,352,116
Assigned	93,322	-	-	-
Unassigned	29,860,254	-	-	-
<b>Total fund balance (deficit)</b>	<b><u>30,133,734</u></b>	<b><u>532,708</u></b>	<b><u>2,053,412</u></b>	<b><u>1,352,116</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 43,996,529</u></b>	<b><u>\$ 2,255,445</u></b>	<b><u>\$ 2,220,491</u></b>	<b><u>\$ 1,479,410</u></b>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2024	2023
\$ 1,315,760	\$ 11,360	\$ 2,259,968	\$ 39,477,930	\$ 32,611,171
-	-	-	93,322	77,433
56,904	-	182,003	12,694,350	12,397,868
-	-	-	761,687	1,176,892
<u>-</u>	<u>1,166,319</u>	<u>-</u>	<u>1,916,900</u>	<u>1,673,253</u>
<u>\$ 1,372,664</u>	<u>\$ 1,177,679</u>	<u>\$ 2,441,971</u>	<u>\$ 54,944,189</u>	<u>\$ 47,936,617</u>
\$ -	\$ 1,367,388	\$ -	\$ 2,395,078	\$ 380,186
-	-	-	2,207,478	2,025,999
-	-	-	243,424	250,761
<u>-</u>	<u>-</u>	<u>-</u>	<u>602,205</u>	<u>756,858</u>
<u>-</u>	<u>1,367,388</u>	<u>-</u>	<u>5,448,185</u>	<u>3,413,804</u>
53,165	-	170,045	11,860,309	11,868,598
-	1,166,319	-	1,328,328	38,226
<u>53,165</u>	<u>1,166,319</u>	<u>170,045</u>	<u>13,188,637</u>	<u>11,906,824</u>
1,319,499	-	2,271,926	7,709,819	9,279,534
-	-	-	93,322	77,433
<u>-</u>	<u>(1,356,028)</u>	<u>-</u>	<u>28,504,226</u>	<u>23,259,022</u>
<u>1,319,499</u>	<u>(1,356,028)</u>	<u>2,271,926</u>	<u>36,307,367</u>	<u>32,615,989</u>
<u>\$ 1,372,664</u>	<u>\$ 1,177,679</u>	<u>\$ 2,441,971</u>	<u>\$ 54,944,189</u>	<u>\$ 47,936,617</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION AS OF JUNE 30, 2024

Total fund balances - governmental funds		\$ 36,307,367
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.		15,963,188
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.		1,328,328
Deferred outflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		1,694,588
Deferred outflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		1,052,497
Deferred inflows of resources related to pensions do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(138,747)
Deferred inflows of resources related to OPEB do not relate to current financial resources and are not included in the Governmental Funds Balance Sheet.		(11,606,084)
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, 2024 are:		
Bonds payable	\$ (4,906,598)	
Unamortized bond premium	(27,776)	
OPEB liability	(7,043,502)	
Net pension liability	(2,733,900)	
Lease liabilities	<u>(469,699)</u>	
		(15,181,475)
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>\$ 29,407,704</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## GOVERNMENTAL FUNDS

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Revenues</b>				
Property taxes	\$ 20,529,858	\$ 2,351,171	\$ 184,518	\$ 417,363
Corporate personal property replacement taxes	4,257,273	-	-	240,000
State aid	20,729,881	50,000	699,413	-
Federal aid	3,112,480	198,627	-	-
Investment income	928,904	34,599	87,276	81,624
Student activities	98,103	-	-	-
Other	365,369	3,024	-	-
Total revenues	<u>50,021,868</u>	<u>2,637,421</u>	<u>971,207</u>	<u>738,987</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	12,354,440	-	-	130,545
Special programs	5,713,257	-	-	178,199
Other instructional programs	2,229,534	-	-	27,860
Student activities	82,214	-	-	-
State retirement contributions	7,767,928	-	-	-
Support Services:				
Pupils	1,755,721	-	-	62,112
Instructional staff	870,480	-	-	9,023
General administration	1,853,677	-	-	27,644
School administration	1,753,988	-	-	54,586
Business	1,858,825	-	-	92,552
Transportation	8,245	-	1,826,117	592
Operations and maintenance	-	2,854,255	-	208,180
Central	2,619,340	-	-	39,840
Community services	405,982	-	-	36,151
Payments to other districts and gov't units	3,886,771	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	641,064	1,259,222	-	-
Total expenditures	<u>43,801,466</u>	<u>4,113,477</u>	<u>1,826,117</u>	<u>867,284</u>
Excess (deficiency) of revenues over expenditures	<u>6,220,402</u>	<u>(1,476,056)</u>	<u>(854,910)</u>	<u>(128,297)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	(167,001)	-	-	-
Lease proceeds	540,073	-	-	-
Total other financing sources (uses)	<u>373,072</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	6,593,474	(1,476,056)	(854,910)	(128,297)
Fund balance, beginning of year	23,540,260	2,008,764	2,908,322	1,480,413
Fund balance (deficit), end of year	<u>\$ 30,133,734</u>	<u>\$ 532,708</u>	<u>\$ 2,053,412</u>	<u>\$ 1,352,116</u>

34  
See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2024	2023
\$ 586,827	\$ -	\$ 325,093	\$ 24,394,830	\$ 18,626,533
-	-	-	4,497,273	7,463,369
886,288	-	-	22,365,582	22,034,386
-	644,254	-	3,955,361	7,597,656
36,702	-	72,258	1,241,363	703,828
-	-	-	98,103	89,471
-	-	-	368,393	515,123
<u>1,509,817</u>	<u>644,254</u>	<u>397,351</u>	<u>56,920,905</u>	<u>57,030,366</u>
-	-	-	12,484,985	13,862,004
-	-	-	5,891,456	6,041,694
-	-	-	2,257,394	1,801,662
-	-	-	82,214	91,443
-	-	-	7,767,928	7,702,615
-	-	-	1,817,833	1,635,274
-	-	-	879,503	1,187,660
-	-	-	1,881,321	1,872,371
-	-	-	1,808,574	1,868,141
-	-	-	1,951,377	1,790,980
-	-	-	1,834,954	1,550,616
-	101,082	-	3,163,517	3,014,750
-	-	-	2,659,180	2,728,162
-	-	-	442,133	299,934
-	-	-	3,886,771	3,338,941
988,570	-	-	988,570	905,131
171,931	-	-	171,931	148,819
-	1,899,673	-	3,799,959	225,447
<u>1,160,501</u>	<u>2,000,755</u>	<u>-</u>	<u>53,769,600</u>	<u>50,065,644</u>
<u>349,316</u>	<u>(1,356,501)</u>	<u>397,351</u>	<u>3,151,305</u>	<u>6,964,722</u>
167,001	-	-	167,001	60,450
-	-	-	(167,001)	(60,450)
-	-	-	540,073	-
<u>167,001</u>	<u>-</u>	<u>-</u>	<u>540,073</u>	<u>-</u>
516,317	(1,356,501)	397,351	3,691,378	6,964,722
803,182	473	1,874,575	32,615,989	25,651,267
<u>\$ 1,319,499</u>	<u>\$ (1,356,028)</u>	<u>\$ 2,271,926</u>	<u>\$ 36,307,367</u>	<u>\$ 32,615,989</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, 2024

---

Net change in fund balances - total governmental funds	\$	3,691,378
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 current year net capital outlay exceeds depreciation expense in the current period.		
		2,769,338
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.		
		1,290,102
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.		
		385,997
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	\$	(406,668)
State on-behalf contribution expense		406,668
OPEB liability		(289,912)
Deferred outflows related to OPEB		139,040
Deferred inflows related to OPEB		1,701,255
Net pension liability		594,313
Deferred outflows related to pensions		(216,003)
Deferred inflows related to pensions		208,820
		2,137,513
Change in net position of governmental activities	\$	10,282,834

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

## 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, 2024

---

## 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, 2024

---

**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 and state/federal awards.

*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, 2024

---

## 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 2023 levy resolution was approved during the December 12, 2023 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 2023 and 2022 tax levies were 5.0% and 5.0%, 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 2023 property tax levy is recognized as a receivable in fiscal 2024, net of estimated uncollectible amounts approximating 3% and less amounts already received. The District considers that the first installment of the 2023 levy is to be used to finance operations in fiscal 2024. The District has determined that the second installment of the 2023 levy is to be used to finance operations in fiscal 2025 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 \$5,000 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, 2024

---

**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, 2024 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, 2024

---

**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, 2024

---

## **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, 2024 are as follows:

The restricted fund balance in the General Fund is comprised of \$180,158 for tort immunity. The assigned fund balance in the General Fund of \$93,322 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, 2023, 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, 2024, expenditures exceeded budget in the Operations & Maintenance, Transportation Fund, Debt Service Fund and Capital Projects Fund by \$1,033,947, \$77,327, \$82,001 and \$18,043. These excesses were funded by available financial resources.

### **Deficit Fund Equity**

The Capital Projects Fund had a deficit fund balance of \$1,356,028 as of June 30, 2024. District management expects to fund this deficit through grant funding from the Education Stabilization Fund in fiscal year 2025.

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

## NOTE 3 - 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 8.10 years at June 30, 2024. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2024, the fair value of all cash and investments held by the Treasurer's office was \$239,147,444. The value of the District's proportionate share of the pool was \$39,448,861.

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, 2024

---

**NOTE 3 - 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	\$ 122,393	\$ 98,498
Total	<u>\$ 122,393</u>	<u>\$ 98,498</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, 2024, the bank balance of the District's deposits with financial institutions totaled \$98,498, 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.

**NOTE 4 - INTERFUND TRANSFERS**

During the year, the District transferred \$167,001 from the General Fund (Educational Accounts) to the Debt Service Fund to fund lease payments.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the District for the year ended June 30, 2024 was as follows:

	<i><b>Beginning Balance</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
Construction in progress	<u>183,798</u>	<u>1,853,477</u>	<u>183,798</u>	<u>1,853,477</u>
Total capital assets not being depreciated / amortized	<u>402,182</u>	<u>1,853,477</u>	<u>183,798</u>	<u>2,071,861</u>
<b><u>Capital assets being depreciated / amortized:</u></b>				
Buildings	29,096,292	1,539,869	-	30,636,161
Equipment	5,917,750	120,154	-	6,037,904
Equipment - right-to-use lease asset	175,561	540,073	175,561	540,073
Vehicles	<u>162,723</u>	<u>-</u>	<u>-</u>	<u>162,723</u>
Total capital assets being depreciated/amortized	<u>35,352,326</u>	<u>2,200,096</u>	<u>175,561</u>	<u>37,376,861</u>
<b><u>Less Accumulated Depreciation / Amortization for:</u></b>				
Buildings	16,842,512	714,830	-	17,557,342
Equipment	5,477,359	236,161	-	5,713,520
Equipment - right-to-use lease asset	107,365	138,570	175,561	70,374
Vehicles	<u>133,422</u>	<u>10,876</u>	<u>-</u>	<u>144,298</u>
Total accumulated depreciation / amortization	<u>22,560,658</u>	<u>1,100,437</u>	<u>175,561</u>	<u>23,485,534</u>
Net capital assets being depreciated / amortized	<u>12,791,668</u>	<u>1,099,659</u>	<u>-</u>	<u>13,891,327</u>
Net governmental activities capital assets	<u>\$ 13,193,850</u>	<u>\$ 2,953,136</u>	<u>\$ 183,798</u>	<u>\$ 15,963,188</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**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	\$ 401,887
Special programs	269,852
Other instructional programs	49,175
Pupils	46,174
Instructional staff	33,631
General administration	52,396
School administration	51,065
Business	49,489
Central	138,570
Community services	<u>8,198</u>
Total depreciation expense - governmental activities	<u>\$ 1,100,437</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, 2024:

	<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	1,744,098	62,500	850,000	956,598	850,000
Unamortized premium	<u>36,282</u>	<u>-</u>	<u>8,506</u>	<u>27,776</u>	<u>-</u>
Total bonds payable	<u>5,730,380</u>	<u>62,500</u>	<u>858,506</u>	<u>4,934,374</u>	<u>850,000</u>
Lease liabilities	68,196	540,073	138,570	469,699	99,053
Net pension liability	3,328,213	1,943,574	2,537,887	2,733,900	-
Net OPEB liability	<u>6,753,590</u>	<u>553,662</u>	<u>263,750</u>	<u>7,043,502</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$ 15,880,379</u>	<u>\$ 3,099,809</u>	<u>\$ 3,798,713</u>	<u>\$ 15,181,475</u>	<u>\$ 949,053</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**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	\$ 985,000	\$ 956,598
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>\$ 4,935,000</u>	<u>\$ 4,906,598</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, 2024, \$162,380 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>
2025	\$ 850,000	\$ 143,500	\$ 993,500
2026	850,000	129,200	979,200
2027	875,000	97,400	972,400
2028	910,000	61,700	971,700
2029	950,000	29,250	979,250
2030	<u>500,000</u>	<u>7,500</u>	<u>507,500</u>
Total	<u>\$ 4,935,000</u>	<u>\$ 468,550</u>	<u>\$ 5,403,550</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, 2024, the statutory debt limit for the District was \$41,544,907, providing a debt margin of \$37,178,742.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**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	9/27/2023	9/27/2028	5.411%	\$ 540,073	\$ 469,699
Total				<u>\$ 540,073</u>	<u>\$ 469,699</u>

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

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2025	\$ 99,053	\$ 29,582	\$ 128,635
2026	106,014	22,621	128,635
2027	112,974	15,661	128,635
2028	119,934	8,701	128,635
2029	31,724	435	32,159
Total	<u>\$ 469,699</u>	<u>\$ 77,000</u>	<u>\$ 546,699</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 \$100,000 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 \$4,947,770 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, 2024

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

At June 30, 2024, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$602,205. 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, 2023 and June 30, 2024, 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 2023	\$ 675,945	\$ 4,403,292	\$ 4,322,379	\$ 756,858
Fiscal Year 2024	\$ 756,858	\$ 3,496,777	\$ 3,651,430	\$ 602,205

**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, 2024

---

**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, 2024. State of Illinois contributions of \$151,163 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 \$(2,312,313) 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, 2024. 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, 2024, the District paid \$112,533 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, 2023 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2024, 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	\$ 4,183,993
State's proportionate share of the collective net OPEB liability associated with the District	<u>5,658,092</u>
<b>Total</b>	<u><b>\$ 9,842,085</b></u>

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2023 and 2022, the District's proportion was 0.056354% and 0.057580%, respectively.

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.50% to 8.50%
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	2040

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

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

*Discount Rate.* At June 30, 2023, the discount rate used to measure the total OPEB liability was a blended rate of 3.86%, which was a change from the June 30, 2022 rate of 3.69%. 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 (2.86%) or 1-percentage-point higher (4.86%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 4,484,918</u>	<u>\$ 4,183,993</u>	<u>\$ 3,603,352</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>\$ 3,418,630</u>	<u>\$ 4,183,993</u>	<u>\$ 4,749,035</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2024, the District recognized OPEB expense of \$(1,663,538) and on-behalf revenue and expenses of \$(2,312,313) for support provided by the state. At June 30, 2024, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$ -	\$ 2,336,430
Changes in Assumptions	55,457	8,223,809
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	1,665	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	666,615	662,724
District Contributions Subsequent to the Measurement Date	<u>112,533</u>	<u>-</u>
Total	<u>\$ 836,270</u>	<u>\$ 11,222,963</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (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 OPEB liability for the year ending June 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$10,499,225) will be recognized in OPEB expense as follows in these reporting years:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ (1,308,922)
2026	(1,308,922)
2027	(1,308,922)
2028	(1,308,921)
2029	(1,309,338)
Thereafter	<u>(3,954,200)</u>
Total	<u>\$ (10,499,225)</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 health insurance contributions 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 2024, the District contributed \$75,053 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.

*Employees Covered by Benefit Terms.* At June 30, 2024, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	7
Active Employees	<u>290</u>
Total	<u><u>297</u></u>

*Total OPEB Liability.* The District's total OPEB liability of \$2,859,509 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

Election at Retirement - Explicit Benefit	50.00%
Election at Retirement - Implicit Benefit	10.00%
Discount Rate	3.93%
Healthcare Cost Trend Rate - Initial	7.04%
Healthcare Cost Trend Rate - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2033

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

The discount rate was based on Bond Buyer 20 Bond GO Index at June 20, 2023.

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, 2024 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, 2024 was as follows:

	<b>Total OPEB Liability</b>
Balance at June 30, 2023	\$ 2,812,460
Changes for the Year:	
Service Cost	209,514
Interest	101,285
Differences Between Expected and Actual Experience	(173,613)
Changes in Assumptions and Other Inputs	(15,084)
Benefit Payments	<u>(75,053)</u>
Net Changes	<u>47,049</u>
Balance at June 30, 2024	<u>\$ 2,859,509</u>

*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 (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total OPEB Liability	<u>\$ 3,043,146</u>	<u>\$ 2,859,509</u>	<u>\$ 2,682,721</u>

*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	<u>\$ 2,567,390</u>	<u>\$ 2,859,509</u>	<u>\$ 3,199,363</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**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, 2024, the District recognized OPEB expense of \$305,144. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Difference Between Expected and Actual Experience	\$ 78,739	\$ 162,961
Assumption Changes	<u>137,487</u>	<u>220,160</u>
Total	<u>\$ 216,226</u>	<u>\$ 383,121</u>

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$166,895) will be recognized in OPEB expense as follows:

	<i>Year Ending June 30,</i>	<i>Amount</i>
2025		\$ (5,655)
2026		(5,655)
2027		(5,655)
2028		(5,655)
2029		(5,888)
Thereafter		<u>(138,387)</u>
Total		<u>\$ (166,895)</u>

**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.

For the year ended June 30, 2024, the District recognized the following balances in the government-wide financial statements:

	<i>Net Pension Liability</i>	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>	<i>Pension Expense/ (Income)</i>
TRS	\$ 1,330,315	\$ 211,573	\$ 138,747	\$ 64,940
IMRF	<u>1,403,585</u>	<u>1,483,016</u>	<u>-</u>	<u>(160,603)</u>
Total	<u>\$ 2,733,900</u>	<u>\$ 1,694,589</u>	<u>\$ 138,747</u>	<u>\$ (95,663)</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

### 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/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

*Benefits Provided.* TRS provides retirement, disability, and death benefits. *Tier 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.

*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.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

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

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, 2024 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, 2024, 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 \$9,673,573 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$7,616,765 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, 2024, were \$97,860 , and are deferred because they were paid after the June 30, 2023 measurement date.

*Federal and Special Trust Fund Contributions.* When TRS members are paid from federal and special trust funds administered by the 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, 2024, the District pension contribution was 10.60 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2024, were \$95,080, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2023 measurement date.

*TRS Fiduciary Net Position.* Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued TRS Annual Comprehensive Financial Report.

*Net Pension Liability.* At June 30, 2024, 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	\$ 1,330,315
State's proportionate share of the collective net pension liability associated with the District	<u>114,806,847</u>
Total	<u><u>\$ 116,137,162</u></u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. 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, 2023, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2023 and 2022, the District's proportion was 0.00156543 percent and 0.00155300 percent, respectively.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

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

*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, 2023 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 2.5%.

*Mortality.* The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, 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 September 30, 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>
Global equity	37.00 %	5.35 %
Private equity	15.00 %	8.03 %
Income	26.00 %	4.32 %
Real assets	18.00 %	4.60 %
Diversifying strategies	4.00 %	3.40 %

*Discount Rate.* At June 30, 2023, 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, 2023 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.

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

*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>1,637,430</u>	\$ <u>1,330,315</u>	\$ <u>1,075,441</u>

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2024, the District recognized pension expense of \$64,940 and on-behalf revenue of \$9,673,573 for support provided by the state. At June 30, 2024, 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	\$ 5,530	\$ 5,363
Net difference between projected and actual earnings on pension plan investments	-	38
Assumption changes	4,538	1,170
Changes in proportion and differences between District contributions and proportionate share of contributions	8,565	132,176
District contributions subsequent to the measurement date	<u>192,940</u>	<u>-</u>
Total	\$ <u>211,573</u>	\$ <u>138,747</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 for the year ending June 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(120,114)) will be recognized in pension expense as follows:

	<b>Year Ending June 30,</b>	<b>Amount</b>
2025		\$ (54,616)
2026		(60,136)
2027		(8,656)
2028		1,497
2029		<u>1,797</u>
Total		\$ <u>(120,114)</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

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

**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.

*Plan Membership.* At December 31, 2023, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	130
Inactive, non-retired members	303
Active members	<u>102</u>
Total	<u><u>535</u></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 2023 was 7.81 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.

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2023, 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, 2023 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The actuarial cost method was entry age normal and asset valuation method was market value. 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 2023 valuation pursuant to an experience study of the period 2020-2022.

*Mortality.* For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used.

*Long-Term Expected 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	34.50 %	6.35 %	5.00 %
International equities	18.00 %	8.00 %	6.35 %
Fixed income	24.50 %	4.85 %	4.75 %
Real estate	10.50 %	7.20 %	6.30 %
Alternatives	11.50 %		
Private equity		12.35 %	8.65 %
Hedge funds		-	-
Commodities		7.20 %	6.05 %
Cash equivalents	1.00 %	3.80 %	3.80 %

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

*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 Discount Rate</b>	<b>1% Increase</b>
Total pension liability	\$ 26,463,714	\$ 23,629,581	\$ 21,371,053
Plan fiduciary net position	<u>22,225,996</u>	<u>22,225,996</u>	<u>22,225,996</u>
Net pension liability/(asset)	<u>\$ 4,237,718</u>	<u>\$ 1,403,585</u>	<u>\$ (854,943)</u>

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2023 was as follows:

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability/ (Asset) (a) - (b)</b>
Balances at December 31, 2022	\$ 22,017,606	\$ 19,991,430	\$ 2,026,176
Service cost	342,235	-	342,235
Interest on total pension liability	1,573,061	-	1,573,061
Differences between expected and actual experience of the total pension liability	660,595	-	660,595
Change of assumptions	18,748	-	18,748
Benefit payments, including refunds of employee contributions	(982,664)	(982,664)	-
Contributions - employer	-	303,864	(303,864)
Contributions - employee	-	175,817	(175,817)
Net investment income	-	2,151,577	(2,151,577)
Other (net transfer)	<u>-</u>	<u>585,972</u>	<u>(585,972)</u>
Balances at December 31, 2023	<u>\$ 23,629,581</u>	<u>\$ 22,225,996</u>	<u>\$ 1,403,585</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2024, the District recognized pension expense of \$(160,603). The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 232,082	\$ -
Assumption changes	6,587	-
Net difference between projected and actual earnings on pension plan investments	1,095,026	-
Contributions subsequent to the measurement date	<u>149,321</u>	<u>-</u>
Total	<u>\$ 1,483,016</u>	<u>\$ -</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, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$1,333,695) will be recognized in pension expense as follows:

	<b>Year Ending June 30,</b>	<b>Amount</b>
2025		\$ 369,473
2026		364,663
2027		739,397
2028		<u>(139,838)</u>
Total		<u>\$ 1,333,695</u>

**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. 101, *Compensated Absences*, GASB Statement No. 102, *Certain Risk Disclosures*, and GASB Statement No. 103, *Financial Reporting Model Improvements*.

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  
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b>Total pension liability</b>			
Service cost	\$ 342,235	\$ 349,878	\$ 345,439
Interest	1,573,061	1,526,386	1,475,252
Differences between expected and actual experience	660,595	(265,133)	(203,753)
Changes of assumptions	18,748	-	-
Benefit payments, including refunds of member contributions	<u>(982,664)</u>	<u>(944,376)</u>	<u>(883,352)</u>
<b>Net change in total pension liability</b>	1,611,975	666,755	733,586
<b>Total pension liability - beginning</b>	<u>22,017,606</u>	<u>21,350,851</u>	<u>20,617,265</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 23,629,581</u>	<u>\$ 22,017,606</u>	<u>\$ 21,350,851</u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 303,864	\$ 359,959	\$ 395,626
Employee contributions	175,817	177,040	158,757
Net investment income	2,151,577	(2,725,562)	3,339,699
Benefit payments, including refunds of member contributions	(982,664)	(944,376)	(883,352)
Other (net transfer)	<u>585,972</u>	<u>(244,284)</u>	<u>(55,686)</u>
<b>Net change in plan fiduciary net position</b>	2,234,566	(3,377,223)	2,955,044
<b>Plan fiduciary net position - beginning</b>	<u>19,991,430</u>	<u>23,368,653</u>	<u>20,413,609</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 22,225,996</u>	<u>\$ 19,991,430</u>	<u>\$ 23,368,653</u>
<b>Employer's net pension liability/(asset) - ending (a) - (b)</b>	<u>\$ 1,403,585</u>	<u>\$ 2,026,176</u>	<u>\$ (2,017,802)</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	94.06%	90.80%	109.45%
<b>Covered payroll</b>	\$ 3,890,410	\$ 3,501,548	\$ 3,452,414
<b>Employer's net pension liability/(asset) as a percentage of covered payroll</b>	36.08%	57.87%	-58.45%

**Notes to Schedule:**

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

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 429,540	\$ 434,656	\$ 402,751	\$ 445,246	\$ 452,486	\$ 429,611	\$ 470,736
1,409,580	1,341,659	1,242,395	1,227,251	1,139,781	1,073,416	971,612
139,994	(33,513)	435,279	(344,628)	135,758	(154,400)	(198,769)
(185,828)	-	560,654	(493,395)	(64,790)	41,070	577,131
<u>(807,460)</u>	<u>(799,343)</u>	<u>(633,984)</u>	<u>(588,621)</u>	<u>(520,157)</u>	<u>(428,508)</u>	<u>(418,804)</u>
985,826	943,459	2,007,095	245,853	1,143,078	961,189	1,401,906
<u>19,631,439</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>	<u>12,928,859</u>
<u>\$ 20,617,265</u>	<u>\$ 19,631,439</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>
\$ 429,766	\$ 378,499	\$ 453,038	\$ 434,202	\$ 437,034	\$ 422,809	\$ 434,730
188,868	181,389	180,060	173,328	171,760	168,697	169,940
2,473,321	2,789,129	(717,976)	2,343,344	872,509	65,016	735,297
(807,460)	(799,343)	(633,984)	(588,621)	(520,157)	(428,508)	(418,804)
<u>96,303</u>	<u>(41,654)</u>	<u>329,422</u>	<u>(272,090)</u>	<u>111,763</u>	<u>(398,484)</u>	<u>39,348</u>
2,380,798	2,508,020	(389,440)	2,090,163	1,072,909	(170,470)	960,511
<u>18,032,811</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>11,961,118</u>
<u>\$ 20,413,609</u>	<u>\$ 18,032,811</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>\$ 203,656</u>	<u>\$ 1,598,628</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>
99.01%	91.86%	83.07%	95.40%	84.11%	83.38%	90.17%
\$ 3,823,541	\$ 3,996,832	\$ 3,960,126	\$ 3,828,950	\$ 3,816,885	\$ 3,731,887	\$ 3,648,335
5.33%	40.00%	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**

Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 304,230	\$ 359,959	\$ 395,301	\$ 429,766	\$ 378,500
Contributions in relation to the actuarially determined contribution	<u>(303,864)</u>	<u>(359,959)</u>	<u>(395,626)</u>	<u>(429,766)</u>	<u>(378,499)</u>
Contribution deficiency (excess)	<u>\$ 366</u>	<u>\$ -</u>	<u>\$ (325)</u>	<u>\$ -</u>	<u>\$ 1</u>
Covered payroll	\$ 3,890,410	\$ 3,501,548	\$ 3,452,414	\$ 3,823,541	\$ 3,996,832
Contributions as a percentage of covered payroll	7.81%	10.28%	11.46%	11.24%	9.47%
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 453,038	\$ 434,203	\$ 437,033	\$ 425,435	\$ 421,018
Contributions in relation to the actuarially determined contribution	<u>(453,038)</u>	<u>(434,202)</u>	<u>(437,034)</u>	<u>(422,809)</u>	<u>(434,730)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ 2,626</u>	<u>\$ (13,712)</u>
Covered payroll	\$ 3,960,126	\$ 3,828,950	\$ 3,816,885	\$ 3,731,887	\$ 3,648,335
Contributions as a percentage of covered payroll	11.44%	11.34%	11.45%	11.33%	11.92%

**Notes to Schedule:**

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	20 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.75% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	MP-2020

Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

**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  
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	0.0015654%	0.0015530%	0.0015762%	0.0018614%
District's proportionate share of the net pension liability	\$ 1,330,315	\$ 1,302,037	\$ 1,229,580	\$ 1,604,820
State's proportionate share of the net pension liability	\$ 114,806,847	\$ 112,943,101	\$ 103,051,913	125,697,868
Total net pension liability	\$ 116,137,162	\$ 114,245,138	\$ 104,281,493	\$ 127,302,688
Covered payroll	\$ 16,795,935	\$ 15,757,733	\$ 15,889,919	\$ 15,039,681
District's proportionate share of the net pension liability as a percentage of covered payroll	7.92%	8.26%	7.74%	10.67%
Plan fiduciary net position as a percentage of the total pension liability	43.90%	42.80%	45.10%	37.80%
Contractually required contribution	\$ 192,497	\$ 145,813	\$ 139,927	\$ 134,852
Contributions in relation to the contractually required contribution	(192,940)	(146,587)	(147,095)	(133,730)
Contribution deficiency (excess)	\$ (443)	\$ (774)	\$ (7,168)	\$ 1,122
Contributions as a percentage of covered payroll	1.1487%	0.9303%	0.9257%	0.8892%

**Notes to Schedule:**

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%	7.00%
Municipal bond index	3.65%	3.54%	2.16%	2.21%
Single equivalent discount rate	7.00%	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.25%	2.50%
Projected salary increases	3.75% to 8.75% varying by service	3.75% to 8.75% varying by service	3.50% to 8.50% varying by service	4.00% to 9.50% varying by service

See Auditors' Report and Notes to Required Supplementary Information

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
0.0019013%	0.0019370%	0.0027563%	0.0029247%	0.0040827%	0.0032549%
\$ 1,542,161	\$ 1,509,818	\$ 2,105,741	\$ 2,308,640	\$ 2,674,643	\$ 1,980,877
<u>109,753,895</u>	<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>\$ 111,296,056</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>
\$ 15,388,028	\$ 14,756,652	\$ 13,986,598	\$ 13,260,843	\$ 13,019,983	\$ 13,447,536
10.02%	10.23%	15.06%	17.41%	20.54%	14.73%
39.60%	40.00%	39.30%	36.40%	41.50%	43.00%
\$ 127,664	\$ 113,057	\$ 90,519	\$ 107,384	\$ 113,167	\$ 143,062
<u>(133,322)</u>	<u>(116,931)</u>	<u>(97,528)</u>	<u>(113,623)</u>	<u>(113,265)</u>	<u>(132,652)</u>
<u>\$ (5,658)</u>	<u>\$ (3,874)</u>	<u>\$ (7,009)</u>	<u>\$ (6,239)</u>	<u>\$ (98)</u>	<u>\$ 10,410</u>
0.8664%	0.7924%	0.6973%	0.8568%	0.8699%	0.9864%
7.00%	7.00%	7.00%	7.00%	7.50%	7.50%
3.50%	3.87%	3.58%	2.85%	3.73%	3.73%
7.00%	7.00%	7.00%	6.83%	7.47%	7.47%
2.50%	2.50%	2.50%	2.50%	3.00%	3.00%
4.00% to 9.50% varying by service	4.00% to 9.50% varying by service	3.25% to 9.25% varying by service	3.25% to 9.25% varying by service	3.75% to 9.75% varying by service	3.75% to 9.75% 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  
Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB liability</b>							
Service cost	\$ 209,514	\$ 205,466	\$ 208,940	\$ 202,371	\$ 93,997	\$ 99,385	\$ 95,682
Interest	101,285	90,696	54,085	51,184	71,790	72,714	68,349
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	(173,613)	-	96,271	-	415	-	-
Changes of assumptions	(15,084)	(20,909)	(230,297)	8,571	150,155	61,081	-
Benefit payments, including refunds of member contributions	<u>(75,053)</u>	<u>(49,601)</u>	<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>	47,049	225,652	36,723	206,009	260,240	176,668	118,066
<b>Total OPEB liability - beginning</b>	<u>2,812,460</u>	<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>	<u>1,789,102</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 2,859,509</u>	<u>\$ 2,812,460</u>	<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-employee payroll</b>	\$ 21,173,651	\$ 20,019,648	\$ 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>	13.51%	14.05%	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. There are no assets accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the OPEB plan.

See Auditors' Report and Notes to Required Supplementary Information

**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  
Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.056354%	0.057573%	0.057762%	0.060792%	0.060079%	0.058535%	0.057648%
District's proportionate share of the net OPEB liability	\$ 4,183,993	\$ 3,941,130	\$ 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>5,658,092</u>	<u>5,361,520</u>	<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>\$ 9,842,085</u>	<u>\$ 9,302,650</u>	<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	\$ 15,757,733	\$ 15,889,919	\$ 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	26.55%	24.80%	84.71%	105.62%	112.68%	110.26%	112.81%
Plan fiduciary net position as a percentage of the total pension liability	6.21%	5.24%	1.40%	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 112,533	\$ 105,577	\$ 106,462	\$ 138,365	\$ 141,570	\$ 135,761	\$ 111,399
Contributions in relation to the contractually required contribution	<u>(112,533)</u>	<u>(105,577)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>
Contributions as a percentage of covered payroll	0.7141%	0.6644%	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%	2.75%	2.75%	0.00%	0.00%	0.00%	0.00%
Municipal bond index	3.93%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	3.93%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation rate	2.25%	2.25%	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 - 8.00%	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	5.00%	4.25%	4.25%	4.25%	4.50%	4.50%	4.50%
Mortality	PubT-2010	PubT-2010	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to ~~R~~ Required Supplementary Information

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL FOR THE YEAR ENDED JUNE 30, 2024 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 15,952,359	\$ 18,579,513	\$ 2,627,154	\$ 13,318,030
Tort immunity levy	355,545	318,169	(37,376)	270,539
Special education levy	1,736,813	1,632,176	(104,637)	1,338,244
Corporate personal property replacement taxes	5,313,060	4,257,273	(1,055,787)	7,143,369
Investment income	727,185	928,904	201,719	443,918
Sales to pupils - lunch	50,000	71,442	21,442	49,067
Sales to pupils - a la carte	-	-	-	(54)
Admissions - athletic	-	-	-	3,014
Fees	32,500	-	(32,500)	22,001
Other pupil activity revenue	-	-	-	603
Student activities	10,000	98,103	88,103	89,471
Refund of prior years' expenditures	50,000	202,290	152,290	101,580
Other local fees	-	-	-	500
Other	<u>200,000</u>	<u>91,637</u>	<u>(108,363)</u>	<u>318,395</u>
Total local sources	<u>24,427,462</u>	<u>26,179,507</u>	<u>1,752,045</u>	<u>23,098,677</u>
<b>State sources</b>				
Evidence based funding	12,365,602	11,479,314	(886,288)	12,259,555
Special education - private facility tuition	350,000	359,990	9,990	531,722
Special education - orphanage - individual	325,000	45,811	(279,189)	196,335
Special education - orphanage - summer individual	20,000	2,698	(17,302)	-
State free lunch & breakfast	5,000	5,976	976	7,792
Early childhood - block grant	673,005	678,735	5,730	520,235
Other restricted revenue from state sources	439,197	389,429	(49,768)	73,261
On behalf payment to TRS from the state	<u>8,000,000</u>	<u>7,767,928</u>	<u>(232,072)</u>	<u>7,702,615</u>
Total state sources	<u>22,177,804</u>	<u>20,729,881</u>	<u>(1,447,923)</u>	<u>21,291,515</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  
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2023 ACTUAL
<b>Federal sources</b>				
National school lunch program	\$ 700,000	\$ 734,728	\$ 34,728	\$ 673,954
School breakfast program	100,000	94,532	(5,468)	97,421
Food service - other	-	47,194	47,194	35,523
Title I - Low income	1,156,212	981,927	(174,285)	1,236,135
Title I - Other	-	4,010	4,010	-
Title IV - Safe & drug free schools - formula	23,000	894	(22,106)	-
Federal - special education - preschool flow-through	22,258	18,526	(3,732)	24,304
Federal - special education - IDEA - flow-through	544,782	695,701	150,919	601,851
Title III - English language acquisition	78,100	63,154	(14,946)	98,193
Title II - Eisenhower professional development for	15,600	-	(15,600)	-
Medicaid matching funds - administrative outreach	190,000	106,486	(83,514)	176,080
Medicaid matching funds - fee-for-service program	75,000	227,103	152,103	84,374
Other restricted revenue from federal sources	<u>382,001</u>	<u>138,225</u>	<u>(243,776)</u>	<u>4,271,060</u>
Total federal sources	<u>3,286,953</u>	<u>3,112,480</u>	<u>(174,473)</u>	<u>7,298,895</u>
Total revenues	<u>49,892,219</u>	<u>50,021,868</u>	<u>129,649</u>	<u>51,689,087</u>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular programs</b>				
Salaries	7,063,080	9,228,573	(2,165,493)	9,030,002
Employee benefits	2,112,754	2,852,171	(739,417)	3,062,078
On-behalf payments to TRS from the state	8,000,000	7,767,928	232,072	7,702,615
Purchased services	71,875	93,954	(22,079)	981,348
Supplies and materials	298,200	179,325	118,875	657,223
Non-capitalized equipment	<u>2,300</u>	<u>417</u>	<u>1,883</u>	<u>-</u>
Total	<u>17,548,209</u>	<u>20,122,368</u>	<u>(2,574,159)</u>	<u>21,433,266</u>
<b>Pre-K programs</b>				
Salaries	2,970,220	-	2,970,220	-
Employee benefits	<u>950,874</u>	<u>-</u>	<u>950,874</u>	<u>-</u>
Total	<u>3,921,094</u>	<u>-</u>	<u>3,921,094</u>	<u>-</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  
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Special education programs</b>				
Salaries	\$ 2,516,377	\$ 2,767,407	\$ (251,030)	\$ 2,538,817
Employee benefits	603,120	626,306	(23,186)	771,618
Purchased services	35,250	47,055	(11,805)	40,317
Supplies and materials	<u>16,490</u>	<u>21,544</u>	<u>(5,054)</u>	<u>7,459</u>
Total	<u>3,171,237</u>	<u>3,462,312</u>	<u>(291,075)</u>	<u>3,358,211</u>
<b>Special education programs Pre-K</b>				
Salaries	1,117,380	269,285	848,095	496,193
Employee benefits	403,378	89,686	313,692	180,767
Purchased services	10,240	-	10,240	2,174
Supplies and materials	<u>2,670</u>	<u>29</u>	<u>2,641</u>	<u>1,647</u>
Total	<u>1,533,668</u>	<u>359,000</u>	<u>1,174,668</u>	<u>680,781</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	432,520	403,368	29,152	485,526
Employee benefits	146,700	124,708	21,992	137,874
Purchased services	94,070	132,573	(38,503)	53,044
Supplies and materials	<u>206,990</u>	<u>232,102</u>	<u>(25,112)</u>	<u>194,198</u>
Total	<u>880,280</u>	<u>892,751</u>	<u>(12,471)</u>	<u>870,642</u>
<b>Remedial and supplemental programs Pre - K</b>				
Salaries	336,619	231,392	105,227	6,353
Employee benefits	54,495	97,588	(43,093)	4,326
Purchased services	33,355	7,705	25,650	5,455
Supplies and materials	18,600	28,929	(10,329)	34,405
Other objects	<u>1,700</u>	<u>220</u>	<u>1,480</u>	<u>1,720</u>
Total	<u>444,769</u>	<u>365,834</u>	<u>78,935</u>	<u>52,259</u>
<b>Interscholastic programs</b>				
Salaries	321,690	346,043	(24,353)	330,868
Employee benefits	74,080	65,907	8,173	71,884
Purchased services	3,030	20,448	(17,418)	25,588
Supplies and materials	6,730	1,039	5,691	4,648
Other objects	530	500	30	300
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Total	<u>406,060</u>	<u>433,937</u>	<u>(27,877)</u>	<u>434,688</u>
<b>Summer school programs</b>				
Salaries	-	-	-	1,320
Employee benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>17</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,337</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  
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Gifted programs</b>				
Salaries	\$ 11,300	\$ -	\$ 11,300	\$ -
Employee benefits	50	-	50	-
Total	11,350	-	11,350	-
<b>Bilingual programs</b>				
Salaries	1,247,950	1,094,852	153,098	921,659
Employee benefits	323,940	319,164	4,776	317,678
Supplies and materials	21,100	15,747	5,353	52,957
Other objects	990	-	990	-
Total	1,593,980	1,429,763	164,217	1,292,294
<b>Truant's alternative and optional programs</b>				
Other objects	981,000	-	981,000	-
Total	981,000	-	981,000	-
<b>Special education programs K -12 - private tuition</b>				
Other objects	-	999,194	(999,194)	963,904
Total	-	999,194	(999,194)	963,904
<b>Student activities</b>				
Other objects	10,000	82,214	(72,214)	91,443
Total	10,000	82,214	(72,214)	91,443
Total instruction	30,501,647	28,147,373	2,354,274	29,178,825
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	949,200	596,678	352,522	499,268
Employee benefits	127,890	129,252	(1,362)	139,044
Purchased services	3,300	-	3,300	-
Supplies and materials	41,000	699	40,301	38,233
Total	1,121,390	726,629	394,761	676,545
<b>Health services</b>				
Salaries	425,000	370,923	54,077	338,213
Employee benefits	56,210	74,948	(18,738)	58,291
Purchased services	4,175	17,997	(13,822)	38,902
Supplies and materials	3,770	5,980	(2,210)	3,645
Total	489,155	469,848	19,307	439,051

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  
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Speech pathology and audiology services</b>				
Salaries	\$ 527,940	\$ 445,719	\$ 82,221	\$ 374,501
Employee benefits	86,870	109,000	(22,130)	76,351
Purchased services	1,800	4,525	(2,725)	2,217
Supplies and materials	110	-	110	1,060
Other objects	120	-	120	-
Total	<u>616,840</u>	<u>559,244</u>	<u>57,596</u>	<u>454,129</u>
Total pupils	<u>2,227,385</u>	<u>1,755,721</u>	<u>471,664</u>	<u>1,569,725</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	203,100	224,912	(21,812)	205,846
Employee benefits	60,210	45,016	15,194	66,572
Purchased services	606,707	72,175	534,532	443,644
Supplies and materials	10,400	2,460	7,940	14,721
Total	<u>880,417</u>	<u>344,563</u>	<u>535,854</u>	<u>730,783</u>
<b>Educational media services</b>				
Salaries	553,580	382,703	170,877	309,699
Employee benefits	134,330	109,994	24,336	134,178
Purchased services	19,700	1,494	18,206	1,602
Supplies and materials	11,130	5,344	5,786	3,914
Total	<u>718,740</u>	<u>499,535</u>	<u>219,205</u>	<u>449,393</u>
<b>Assessment and testing</b>				
Purchased services	15,200	26,382	(11,182)	-
Total	<u>15,200</u>	<u>26,382</u>	<u>(11,182)</u>	<u>-</u>
Total instructional staff	<u>1,614,357</u>	<u>870,480</u>	<u>743,877</u>	<u>1,180,176</u>
<b>General administration</b>				
<b>Board of education services</b>				
Salaries	-	-	-	539
Employee benefits	26,140	11,877	14,263	15,925
Purchased services	637,610	610,774	26,836	801,051
Supplies and materials	20,000	16,284	3,716	19,159
Other objects	36,170	30,840	5,330	25,161
Total	<u>719,920</u>	<u>669,775</u>	<u>50,145</u>	<u>861,835</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  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Executive administration services</b>				
Salaries	\$ 272,080	\$ 275,865	\$ (3,785)	\$ 279,201
Employee benefits	87,140	78,711	8,429	75,344
Purchased services	20,520	6,095	14,425	6,584
Supplies and materials	13,090	519	12,571	5,933
Other objects	<u>6,500</u>	<u>3,100</u>	<u>3,400</u>	<u>6,364</u>
Total	<u>399,330</u>	<u>364,290</u>	<u>35,040</u>	<u>373,426</u>
<b>Special area administration services</b>				
Salaries	150,000	306,435	(156,435)	181,492
Employee benefits	85,820	146,708	(60,888)	89,998
Purchased services	1,470	21,242	(19,772)	9,553
Supplies and materials	<u>200</u>	<u>-</u>	<u>200</u>	<u>195</u>
Total	<u>237,490</u>	<u>474,385</u>	<u>(236,895)</u>	<u>281,238</u>
<b>Tort immunity services</b>				
Salaries	67,600	68,250	(650)	65,000
Purchased services	<u>282,000</u>	<u>276,977</u>	<u>5,023</u>	<u>265,664</u>
Total	<u>349,600</u>	<u>345,227</u>	<u>4,373</u>	<u>330,664</u>
Total general administration	<u>1,706,340</u>	<u>1,853,677</u>	<u>(147,337)</u>	<u>1,847,163</u>
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	1,214,070	1,253,668	(39,598)	1,170,857
Employee benefits	578,960	499,657	79,303	590,898
Purchased services	39,120	598	38,522	44,453
Supplies and materials	530	-	530	-
Other objects	<u>2,640</u>	<u>65</u>	<u>2,575</u>	<u>-</u>
Total	<u>1,835,320</u>	<u>1,753,988</u>	<u>81,332</u>	<u>1,806,208</u>
Total school administration	<u>1,835,320</u>	<u>1,753,988</u>	<u>81,332</u>	<u>1,806,208</u>
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	130,000	213,363	(83,363)	137,774
Employee benefits	22,600	71,634	(49,034)	24,020
Purchased services	2,340	3,460	(1,120)	631
Supplies and materials	400	-	400	346
Other objects	<u>2,150</u>	<u>2,000</u>	<u>150</u>	<u>855</u>
Total	<u>157,490</u>	<u>290,457</u>	<u>(132,967)</u>	<u>163,626</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  
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Fiscal services</b>				
Salaries	\$ 187,620	\$ 178,440	\$ 9,180	\$ 147,972
Employee benefits	34,860	37,969	(3,109)	12,868
Purchased services	525,430	113,196	412,234	243,436
Supplies and materials	190,250	-	190,250	233
Capital outlay	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Total	<u>942,160</u>	<u>329,605</u>	<u>612,555</u>	<u>404,509</u>
<b>Operation and maintenance of plant services</b>				
Salaries	26,200	-	26,200	-
Capital outlay	<u>-</u>	<u>100</u>	<u>(100)</u>	<u>-</u>
Total	<u>26,200</u>	<u>100</u>	<u>26,100</u>	<u>-</u>
<b>Pupil transportation services</b>				
Purchased services	<u>-</u>	<u>8,245</u>	<u>(8,245)</u>	<u>169</u>
Total	<u>-</u>	<u>8,245</u>	<u>(8,245)</u>	<u>169</u>
<b>Food services</b>				
Salaries	500,880	640,049	(139,169)	470,054
Employee benefits	23,210	20,007	3,203	24,125
Purchased services	586,970	531,366	55,604	412,765
Supplies and materials	<u>180</u>	<u>47,341</u>	<u>(47,161)</u>	<u>234,658</u>
Total	<u>1,111,240</u>	<u>1,238,763</u>	<u>(127,523)</u>	<u>1,141,602</u>
Total business	<u>2,237,090</u>	<u>1,867,170</u>	<u>369,920</u>	<u>1,709,906</u>
<b>Central</b>				
<b>Staff services</b>				
Salaries	155,915	169,861	(13,946)	150,691
Employee benefits	25,900	27,322	(1,422)	27,672
Purchased services	1,100,600	1,463,987	(363,387)	1,539,259
Supplies and materials	6,000	17,383	(11,383)	5,519
Other objects	<u>140</u>	<u>-</u>	<u>140</u>	<u>-</u>
Total	<u>1,288,555</u>	<u>1,678,553</u>	<u>(389,998)</u>	<u>1,723,141</u>
<b>Data processing services</b>				
Salaries	61,000	65,732	(4,732)	53,520
Employee benefits	25,600	35,065	(9,465)	28,288
Purchased services	730,140	644,342	85,798	560,673
Supplies and materials	251,520	123,748	127,772	158,822
Capital outlay	104,000	640,964	(536,964)	5,989
Other objects	-	-	-	131
Non-capitalized equipment	<u>54,000</u>	<u>71,900</u>	<u>(17,900)</u>	<u>167,587</u>
Total	<u>1,226,260</u>	<u>1,581,751</u>	<u>(355,491)</u>	<u>975,010</u>
Total central	<u>2,514,815</u>	<u>3,260,304</u>	<u>(745,489)</u>	<u>2,698,151</u>
Total support services	<u>12,135,307</u>	<u>11,361,340</u>	<u>773,967</u>	<u>10,811,329</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  
FOR THE YEAR ENDED JUNE 30, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Community services</b>				
Salaries	\$ 306,055	\$ 315,098	\$ (9,043)	\$ 236,047
Employee benefits	33,060	69,187	(36,127)	32,340
Purchased services	11,010	10,038	972	834
Supplies and materials	<u>13,326</u>	<u>11,659</u>	<u>1,667</u>	<u>1,211</u>
Total community services	<u>363,451</u>	<u>405,982</u>	<u>(42,531)</u>	<u>270,432</u>
<b>Payments to other districts and governmental units</b>				
<b>Payments for special education programs</b>				
Purchased services	3,636,495	2,316,103	1,320,392	2,045,146
Other objects	<u>195,450</u>	<u>59,430</u>	<u>136,020</u>	<u>191,589</u>
Total	<u>3,831,945</u>	<u>2,375,533</u>	<u>1,456,412</u>	<u>2,236,735</u>
<b>Other payments to in-state governmental units</b>				
Other objects	<u>130,840</u>	<u>-</u>	<u>130,840</u>	<u>-</u>
Total	<u>130,840</u>	<u>-</u>	<u>130,840</u>	<u>-</u>
<b>Payments for special education programs - tuition</b>				
Other objects	<u>1,109,420</u>	<u>1,511,238</u>	<u>(401,818)</u>	<u>1,102,206</u>
Total	<u>1,109,420</u>	<u>1,511,238</u>	<u>(401,818)</u>	<u>1,102,206</u>
Total payments to other districts and governmental units	<u>5,072,205</u>	<u>3,886,771</u>	<u>1,185,434</u>	<u>3,338,941</u>
Total expenditures	<u>48,072,610</u>	<u>43,801,466</u>	<u>4,271,144</u>	<u>43,599,527</u>
Excess (deficiency) of revenues over expenditures	<u>1,819,609</u>	<u>6,220,402</u>	<u>4,400,793</u>	<u>8,089,560</u>
<b>Other financing sources (uses)</b>				
Lease proceeds	-	540,073	540,073	-
Transfer for principal on leases	-	(138,570)	(138,570)	(55,131)
Transfer for interest on leases	<u>-</u>	<u>(28,431)</u>	<u>(28,431)</u>	<u>(5,319)</u>
Total other financing sources (uses)	<u>-</u>	<u>373,072</u>	<u>373,072</u>	<u>(60,450)</u>
Net change in fund balance	<u>\$ 1,819,609</u>	6,593,474	<u>\$ 4,773,865</u>	8,029,110
Fund balance, beginning of year		<u>23,540,260</u>		<u>15,511,150</u>
Fund balance, end of year		<u>\$ 30,133,734</u>		<u>\$ 23,540,260</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 2,408,167	\$ 2,351,171	\$ (56,996)	\$ 1,856,005
Investment income	108,023	34,599	(73,424)	55,889
Rentals	10,000	3,024	(6,976)	14,798
Other	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>4,371</u>
Total local sources	<u>2,528,190</u>	<u>2,388,794</u>	<u>(139,396)</u>	<u>1,931,063</u>
<b>State sources</b>				
School infrastructure - maintenance projects	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total state sources	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>Federal sources</b>				
Other restricted revenue from federal sources	<u>-</u>	<u>198,627</u>	<u>198,627</u>	<u>298,761</u>
Total federal sources	<u>-</u>	<u>198,627</u>	<u>198,627</u>	<u>298,761</u>
Total revenues	<u>2,528,190</u>	<u>2,637,421</u>	<u>109,231</u>	<u>2,279,824</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Capital outlay	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>183,798</u>
Total	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>183,798</u>
<b>Operation and maintenance of plant services</b>				
Salaries	1,459,750	1,404,245	55,505	1,344,444
Employee benefits	336,680	314,732	21,948	335,857
Purchased services	652,060	572,330	79,730	569,379
Supplies and materials	542,610	562,927	(20,317)	547,651
Capital outlay	24,800	1,259,222	(1,234,422)	35,660
Other objects	-	21	(21)	190
Non-capitalized equipment	<u>3,630</u>	<u>-</u>	<u>3,630</u>	<u>4,048</u>
Total	<u>3,019,530</u>	<u>4,113,477</u>	<u>(1,093,947)</u>	<u>2,837,229</u>
Total business	<u>3,079,530</u>	<u>4,113,477</u>	<u>(1,033,947)</u>	<u>3,021,027</u>
Total support services	<u>3,079,530</u>	<u>4,113,477</u>	<u>(1,033,947)</u>	<u>3,021,027</u>
Total expenditures	<u>3,079,530</u>	<u>4,113,477</u>	<u>(1,033,947)</u>	<u>3,021,027</u>
Net change in fund balance	<u>\$ (551,340)</u>	<u>(1,476,056)</u>	<u>\$ (924,716)</u>	<u>(741,203)</u>
Fund balance, beginning of year		<u>2,008,764</u>		<u>2,749,967</u>
Fund balance, end of year		<u>\$ 532,708</u>		<u>\$ 2,008,764</u>

79  
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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 263,807	\$ 184,518	\$ (79,289)	\$ 224,393
Investment income	190,956	87,276	(103,680)	89,034
Other	-	-	-	848
Total local sources	<u>454,763</u>	<u>271,794</u>	<u>(182,969)</u>	<u>314,275</u>
<b>State sources</b>				
Transportation - regular/vocational	86,000	99,202	13,202	113,828
Transportation - special education	<u>464,000</u>	<u>600,211</u>	<u>136,211</u>	<u>579,043</u>
Total state sources	<u>550,000</u>	<u>699,413</u>	<u>149,413</u>	<u>692,871</u>
Total revenues	<u>1,004,763</u>	<u>971,207</u>	<u>(33,556)</u>	<u>1,007,146</u>
<b>Expenditures</b>				
<b>Support Services</b>				
<b>Business</b>				
<b>Pupil transportation services</b>				
Salaries	14,630	9,791	4,839	13,065
Employee benefits	160	76	84	100
Purchased services	<u>1,734,000</u>	<u>1,816,250</u>	<u>(82,250)</u>	<u>1,536,552</u>
Total	<u>1,748,790</u>	<u>1,826,117</u>	<u>(77,327)</u>	<u>1,549,717</u>
Total business	<u>1,748,790</u>	<u>1,826,117</u>	<u>(77,327)</u>	<u>1,549,717</u>
Total support services	<u>1,748,790</u>	<u>1,826,117</u>	<u>(77,327)</u>	<u>1,549,717</u>
Total expenditures	<u>1,748,790</u>	<u>1,826,117</u>	<u>(77,327)</u>	<u>1,549,717</u>
Net change in fund balance	<u>\$ (744,027)</u>	(854,910)	<u>\$ (110,883)</u>	(542,571)
Fund balance, beginning of year		<u>2,908,322</u>		<u>3,450,893</u>
Fund balance, end of year		<u>\$ 2,053,412</u>		<u>\$ 2,908,322</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 336,985	\$ 195,880	\$ (141,105)	\$ 259,468
Social security/Medicare only levy	336,985	221,483	(115,502)	259,468
Corporate personal property replacement taxes	240,000	240,000	-	320,000
Investment income	105,897	81,624	(24,273)	53,270
Total local sources	1,019,867	738,987	(280,880)	892,206
Total revenues	1,019,867	738,987	(280,880)	892,206
<b>Expenditures</b>				
<b>Instruction</b>				
Regular programs	106,110	130,545	(24,435)	131,353
Pre-K programs	41,065	-	41,065	-
Special education programs	143,250	167,954	(24,704)	152,878
Special education programs Pre-K	20,480	4,609	15,871	7,887
Remedial and supplemental programs K - 12	8,320	5,636	2,684	7,391
Remedial and supplemental programs Pre-K	1,660	3,497	(1,837)	1,553
Interscholastic programs	7,811	8,341	(530)	6,431
Summer school programs	20	-	20	19
Gifted programs	60	-	60	-
Bilingual programs	12,610	16,022	(3,412)	13,081
Total instruction	341,386	336,604	4,782	320,593
<b>Support services</b>				
<b>Pupils</b>				
Attendance and social work services	4,370	8,340	(3,970)	6,886
Health services	47,865	47,595	270	53,436
Speech pathology and audiology services	7,570	6,177	1,393	5,227
Total pupils	59,805	62,112	(2,307)	65,549
<b>Instructional staff</b>				
Improvement of instructional staff	3,600	3,700	(100)	3,266
Educational media services	5,520	5,323	197	4,218
Total instructional staff	9,120	9,023	97	7,484
<b>General administration</b>				
Executive administration services	21,490	16,035	5,455	17,091
Special area administration services	8,600	11,609	(3,009)	8,117
Total general administration	30,090	27,644	2,446	25,208

81  
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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>School administration</b>				
Office of the principal services	\$ 66,090	\$ 54,586	\$ 11,504	\$ 61,933
Total school administration	<u>66,090</u>	<u>54,586</u>	<u>11,504</u>	<u>61,933</u>
<b>Business</b>				
Direction of business support services	22,000	18,913	3,087	20,505
Fiscal services	27,510	26,543	967	21,857
Operations and maintenance of plant services	225,980	208,180	17,800	213,181
Pupil transportation services	880	592	288	730
Food services	<u>44,700</u>	<u>47,096</u>	<u>(2,396)</u>	<u>38,881</u>
Total business	<u>321,070</u>	<u>301,324</u>	<u>19,746</u>	<u>295,154</u>
<b>Central</b>				
Staff services	30,920	30,078	842	28,058
Data processing services	<u>9,200</u>	<u>9,762</u>	<u>(562)</u>	<u>7,942</u>
Total central	<u>40,120</u>	<u>39,840</u>	<u>280</u>	<u>36,000</u>
Total support services	<u>526,295</u>	<u>494,529</u>	<u>31,766</u>	<u>491,328</u>
<b>Community services</b>				
	<u>34,580</u>	<u>36,151</u>	<u>(1,571)</u>	<u>29,502</u>
Total expenditures	<u>902,261</u>	<u>867,284</u>	<u>34,977</u>	<u>841,423</u>
Net change in fund balance	<u>\$ 117,606</u>	<u>(128,297)</u>	<u>\$ (245,903)</u>	50,783
Fund balance, beginning of year		<u>1,480,413</u>		<u>1,429,630</u>
Fund balance, end of year		<u>\$ 1,352,116</u>		<u>\$ 1,480,413</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

---

## STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### Budgetary Data

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.

### Excess of Expenditures over Budget

For the year ended June 30, 2024, expenditures exceeded budget in the Operations and Maintenance and Transportation Fund by \$1,033,947 and \$77,327. These excesses were funded by available financial resources.

**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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 962,811	\$ 586,827	\$ (375,984)	\$ 859,887
Investment income	33,559	36,702	3,143	15,970
Other	<u>85,000</u>	<u>-</u>	<u>(85,000)</u>	<u>-</u>
Total local sources	<u>1,081,370</u>	<u>623,529</u>	<u>(457,841)</u>	<u>875,857</u>
<b>State sources</b>				
Evidence based funding	<u>-</u>	<u>886,288</u>	<u>886,288</u>	<u>-</u>
Total state sources	<u>-</u>	<u>886,288</u>	<u>886,288</u>	<u>-</u>
Total revenues	<u>1,081,370</u>	<u>1,509,817</u>	<u>428,447</u>	<u>875,857</u>
<b>Expenditures</b>				
<b>Debt services</b>				
<b>Payments on long term debt</b>				
Interest on long term debt	143,500	171,931	(28,431)	148,819
Principal payments on long term debt	<u>935,000</u>	<u>988,570</u>	<u>(53,570)</u>	<u>905,131</u>
Total	<u>1,078,500</u>	<u>1,160,501</u>	<u>(82,001)</u>	<u>1,053,950</u>
Total debt services	<u>1,078,500</u>	<u>1,160,501</u>	<u>(82,001)</u>	<u>1,053,950</u>
Total expenditures	<u>1,078,500</u>	<u>1,160,501</u>	<u>(82,001)</u>	<u>1,053,950</u>
Excess (deficiency) of revenues over expenditures	<u>2,870</u>	<u>349,316</u>	<u>346,446</u>	<u>(178,093)</u>
<b>Other financing sources (uses)</b>				
Transfer for principal on leases	-	138,570	138,570	55,131
Transfer for interest on leases	<u>-</u>	<u>28,431</u>	<u>28,431</u>	<u>5,319</u>
Total other financing sources (uses)	<u>-</u>	<u>167,001</u>	<u>167,001</u>	<u>60,450</u>
Net change in fund balance	<u>\$ 2,870</u>	516,317	<u>\$ 513,447</u>	(117,643)
Fund balance, beginning of year		<u>803,182</u>		<u>920,825</u>
Fund balance, end of year		<u>\$ 1,319,499</u>		<u>\$ 803,182</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
Investment income	\$ 25	\$ -	\$ (25)	\$ 13
Total local sources	<u>25</u>	<u>-</u>	<u>(25)</u>	<u>13</u>
<b>Federal sources</b>				
Other restricted revenue from federal sources	<u>1,982,712</u>	<u>644,254</u>	<u>(1,338,458)</u>	<u>-</u>
Total federal sources	<u>1,982,712</u>	<u>644,254</u>	<u>(1,338,458)</u>	<u>-</u>
Total revenues	<u>1,982,737</u>	<u>644,254</u>	<u>(1,338,483)</u>	<u>13</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Purchased services	-	101,082	(101,082)	-
Capital outlay	<u>1,982,712</u>	<u>1,899,673</u>	<u>83,039</u>	<u>-</u>
Total	<u>1,982,712</u>	<u>2,000,755</u>	<u>(18,043)</u>	<u>-</u>
Total business	<u>1,982,712</u>	<u>2,000,755</u>	<u>(18,043)</u>	<u>-</u>
Total support services	<u>1,982,712</u>	<u>2,000,755</u>	<u>(18,043)</u>	<u>-</u>
Total expenditures	<u>1,982,712</u>	<u>2,000,755</u>	<u>(18,043)</u>	<u>-</u>
Net change in fund balance	<u>\$ 25</u>	<u>(1,356,501)</u>	<u>\$ (1,356,526)</u>	<u>13</u>
Fund balance, beginning of year		<u>473</u>		<u>460</u>
Fund balance (deficit), end of year		<u>\$ (1,356,028)</u>		<u>\$ 473</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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 317,221	\$ 325,093	\$ 7,872	\$ 240,499
Investment income	<u>89,923</u>	<u>72,258</u>	<u>(17,665)</u>	<u>45,734</u>
Total local sources	<u>407,144</u>	<u>397,351</u>	<u>(9,793)</u>	<u>286,233</u>
Total revenues	<u>407,144</u>	<u>397,351</u>	<u>(9,793)</u>	<u>286,233</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 407,144</u>	397,351	<u>\$ (9,793)</u>	286,233
Fund balance, beginning of year		<u>1,874,575</u>		<u>1,588,342</u>
Fund balance, end of year		<u>\$ 2,271,926</u>		<u>\$ 1,874,575</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103**

**GENERAL FUND**

COMBINING BALANCE SHEET

AS OF JUNE 30, 2024

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Assets</b>				
Cash and investments	\$ 27,774,517	\$ 169,908	\$ 3,395,100	\$ 31,339,525
Student activity cash	93,322	-	-	93,322
Receivables (net allowance for uncollectibles):				
Property taxes	10,605,606	156,003	289,805	11,051,414
Replacement taxes	761,687	-	-	761,687
Intergovernmental	750,581	-	-	750,581
<b>Total assets</b>	<b><u>\$ 39,985,713</u></b>	<b><u>\$ 325,911</u></b>	<b><u>\$ 3,684,905</u></b>	<b><u>\$ 43,996,529</u></b>
<b>Liabilities, deferred inflows of resources, and fund balance</b>				
<b>Liabilities</b>				
Accounts payable	\$ 463,414	\$ -	\$ -	\$ 463,414
Salaries and wages payable	2,096,992	-	-	2,096,992
Payroll deductions payable	212,858	-	-	212,858
Health claims payable	602,205	-	-	602,205
<b>Total liabilities</b>	<b><u>3,375,469</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>3,375,469</u></b>
<b>Deferred inflows of resources</b>				
Property taxes levied for a future period	9,908,800	145,753	270,764	10,325,317
Unavailable state and federal aid receivable	162,009	-	-	162,009
<b>Total deferred inflows of resources</b>	<b><u>10,070,809</u></b>	<b><u>145,753</u></b>	<b><u>270,764</u></b>	<b><u>10,487,326</u></b>
<b>Fund balance</b>				
Restricted	-	180,158	-	180,158
Assigned	93,322	-	-	93,322
Unassigned	26,446,113	-	3,414,141	29,860,254
<b>Total fund balance</b>	<b><u>26,539,435</u></b>	<b><u>180,158</u></b>	<b><u>3,414,141</u></b>	<b><u>30,133,734</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b><u>\$ 39,985,713</u></b>	<b><u>\$ 325,911</u></b>	<b><u>\$ 3,684,905</u></b>	<b><u>\$ 43,996,529</u></b>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## GENERAL FUND

### COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2024

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Revenues</b>				
Property taxes	\$ 19,374,641	\$ 318,169	\$ 837,048	\$ 20,529,858
Corporate personal property replacement taxes	4,257,273	-	-	4,257,273
State aid	20,729,881	-	-	20,729,881
Federal aid	3,112,480	-	-	3,112,480
Investment income	843,951	3,411	81,542	928,904
Student activities	98,103	-	-	98,103
Other	365,369	-	-	365,369
Total revenues	<u>48,781,698</u>	<u>321,580</u>	<u>918,590</u>	<u>50,021,868</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	12,354,440	-	-	12,354,440
Special programs	5,713,257	-	-	5,713,257
Other instructional programs	2,229,534	-	-	2,229,534
Student activities	82,214	-	-	82,214
State retirement contributions	7,767,928	-	-	7,767,928
Support Services:				
Pupils	1,755,721	-	-	1,755,721
Instructional staff	870,480	-	-	870,480
General administration	1,508,450	345,227	-	1,853,677
School administration	1,753,988	-	-	1,753,988
Business	1,858,825	-	-	1,858,825
Transportation	8,245	-	-	8,245
Central	2,619,340	-	-	2,619,340
Community services	405,982	-	-	405,982
Payments to other districts and gov't units	3,886,771	-	-	3,886,771
Capital outlay	641,064	-	-	641,064
Total expenditures	<u>43,456,239</u>	<u>345,227</u>	<u>-</u>	<u>43,801,466</u>
Excess (deficiency) of revenues over expenditures	<u>5,325,459</u>	<u>(23,647)</u>	<u>918,590</u>	<u>6,220,402</u>
<b>Other financing sources (uses)</b>				
Transfers (out)	(167,001)	-	-	(167,001)
Lease proceeds	540,073	-	-	540,073
Total other financing sources (uses)	<u>373,072</u>	<u>-</u>	<u>-</u>	<u>373,072</u>
Net change in fund balance	5,698,531	(23,647)	918,590	6,593,474
Fund balance, beginning of year	<u>20,840,904</u>	<u>203,805</u>	<u>2,495,551</u>	<u>23,540,260</u>
Fund balance, end of year	<u>\$ 26,539,435</u>	<u>\$ 180,158</u>	<u>\$ 3,414,141</u>	<u>\$ 30,133,734</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 15,855,660	\$ 17,742,465	\$ 1,886,805	\$ 12,690,238
Special education levy	1,736,813	1,632,176	(104,637)	1,338,244
Corporate personal property replacement taxes	5,313,060	4,257,273	(1,055,787)	7,143,369
Investment income	626,122	843,951	217,829	392,124
Sales to pupils - lunch	50,000	71,442	21,442	49,067
Sales to pupils - a la carte	-	-	-	(54)
Admissions - athletic	-	-	-	3,014
Fees	32,500	-	(32,500)	22,001
Other pupil activity revenue	-	-	-	603
Student activities	10,000	98,103	88,103	89,471
Refund of prior years' expenditures	50,000	202,290	152,290	81,629
Other local fees	-	-	-	500
Other	200,000	91,637	(108,363)	318,395
Total local sources	<u>23,874,155</u>	<u>24,939,337</u>	<u>1,065,182</u>	<u>22,128,601</u>
<b>State sources</b>				
Evidence based funding	12,365,602	11,479,314	(886,288)	12,259,555
Special education - private facility tuition	350,000	359,990	9,990	531,722
Special education - orphanage - individual	325,000	45,811	(279,189)	196,335
Special education - orphanage - summer individual	20,000	2,698	(17,302)	-
State free lunch & breakfast	5,000	5,976	976	7,792
Early childhood - block grant	673,005	678,735	5,730	520,235
Other restricted revenue from state sources	439,197	389,429	(49,768)	73,261
On behalf payment to TRS from the state	8,000,000	7,767,928	(232,072)	7,702,615
Total state sources	<u>22,177,804</u>	<u>20,729,881</u>	<u>(1,447,923)</u>	<u>21,291,515</u>

**LYONS ELEMENTARY SCHOOL DISTRICT 103  
EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Federal sources</b>				
National school lunch program	\$ 700,000	\$ 734,728	\$ 34,728	\$ 673,954
School breakfast program	100,000	94,532	(5,468)	97,421
Food service - other	-	47,194	47,194	35,523
Title I - Low income	1,156,212	981,927	(174,285)	1,236,135
Title I - Other	-	4,010	4,010	-
Title IV - Safe & drug free schools - formula	23,000	894	(22,106)	-
Federal - special education - preschool flow-through	22,258	18,526	(3,732)	24,304
Federal - special education - IDEA - flow-through	544,782	695,701	150,919	601,851
Title III - English language acquisition	78,100	63,154	(14,946)	98,193
Title II - Eisenhower professional development for	15,600	-	(15,600)	-
Medicaid matching funds - administrative outreach	190,000	106,486	(83,514)	176,080
Medicaid matching funds - fee-for-service program	75,000	227,103	152,103	84,374
Other restricted revenue from federal sources	<u>382,001</u>	<u>138,225</u>	<u>(243,776)</u>	<u>4,271,060</u>
Total federal sources	<u>3,286,953</u>	<u>3,112,480</u>	<u>(174,473)</u>	<u>7,298,895</u>
Total revenues	<u>49,338,912</u>	<u>48,781,698</u>	<u>(557,214)</u>	<u>50,719,011</u>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Regular programs</b>				
Salaries	7,063,080	9,228,573	(2,165,493)	9,030,002
Employee benefits	2,112,754	2,852,171	(739,417)	3,062,078
On-behalf payments to TRS from the state	8,000,000	7,767,928	232,072	7,702,615
Purchased services	71,875	93,954	(22,079)	981,348
Supplies and materials	298,200	179,325	118,875	657,223
Non-capitalized equipment	<u>2,300</u>	<u>417</u>	<u>1,883</u>	<u>-</u>
Total	<u>17,548,209</u>	<u>20,122,368</u>	<u>(2,574,159)</u>	<u>21,433,266</u>
<b>Pre-K programs</b>				
Salaries	2,970,220	-	2,970,220	-
Employee benefits	<u>950,874</u>	<u>-</u>	<u>950,874</u>	<u>-</u>
Total	<u>3,921,094</u>	<u>-</u>	<u>3,921,094</u>	<u>-</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Special education programs</b>				
Salaries	\$ 2,516,377	\$ 2,767,407	\$ (251,030)	\$ 2,538,817
Employee benefits	603,120	626,306	(23,186)	771,618
Purchased services	35,250	47,055	(11,805)	40,317
Supplies and materials	<u>16,490</u>	<u>21,544</u>	<u>(5,054)</u>	<u>7,459</u>
Total	<u>3,171,237</u>	<u>3,462,312</u>	<u>(291,075)</u>	<u>3,358,211</u>
<b>Special education programs Pre-K</b>				
Salaries	1,117,380	269,285	848,095	496,193
Employee benefits	403,378	89,686	313,692	180,767
Purchased services	10,240	-	10,240	2,174
Supplies and materials	<u>2,670</u>	<u>29</u>	<u>2,641</u>	<u>1,647</u>
Total	<u>1,533,668</u>	<u>359,000</u>	<u>1,174,668</u>	<u>680,781</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	432,520	403,368	29,152	485,526
Employee benefits	146,700	124,708	21,992	137,874
Purchased services	94,070	132,573	(38,503)	53,044
Supplies and materials	<u>206,990</u>	<u>232,102</u>	<u>(25,112)</u>	<u>194,198</u>
Total	<u>880,280</u>	<u>892,751</u>	<u>(12,471)</u>	<u>870,642</u>
<b>Remedial and supplemental programs Pre - K</b>				
Salaries	336,619	231,392	105,227	6,353
Employee benefits	54,495	97,588	(43,093)	4,326
Purchased services	33,355	7,705	25,650	5,455
Supplies and materials	18,600	28,929	(10,329)	34,405
Other objects	<u>1,700</u>	<u>220</u>	<u>1,480</u>	<u>1,720</u>
Total	<u>444,769</u>	<u>365,834</u>	<u>78,935</u>	<u>52,259</u>
<b>Interscholastic programs</b>				
Salaries	321,690	346,043	(24,353)	330,868
Employee benefits	74,080	65,907	8,173	71,884
Purchased services	3,030	20,448	(17,418)	25,588
Supplies and materials	6,730	1,039	5,691	4,648
Other objects	530	500	30	300
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Total	<u>406,060</u>	<u>433,937</u>	<u>(27,877)</u>	<u>434,688</u>
<b>Summer school programs</b>				
Salaries	-	-	-	1,320
Employee benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>17</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,337</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Gifted programs</b>				
Salaries	\$ 11,300	\$ -	\$ 11,300	\$ -
Employee benefits	<u>50</u>	<u>-</u>	<u>50</u>	<u>-</u>
Total	<u>11,350</u>	<u>-</u>	<u>11,350</u>	<u>-</u>
<b>Bilingual programs</b>				
Salaries	1,247,950	1,094,852	153,098	921,659
Employee benefits	323,940	319,164	4,776	317,678
Supplies and materials	21,100	15,747	5,353	52,957
Other objects	<u>990</u>	<u>-</u>	<u>990</u>	<u>-</u>
Total	<u>1,593,980</u>	<u>1,429,763</u>	<u>164,217</u>	<u>1,292,294</u>
Other objects	<u>981,000</u>	<u>-</u>	<u>981,000</u>	<u>-</u>
Total	<u>981,000</u>	<u>-</u>	<u>981,000</u>	<u>-</u>
<b>Special education programs K -12 - private tuition</b>				
Other objects	<u>-</u>	<u>999,194</u>	<u>(999,194)</u>	<u>963,904</u>
Total	<u>-</u>	<u>999,194</u>	<u>(999,194)</u>	<u>963,904</u>
<b>Student activities</b>				
Other objects	<u>10,000</u>	<u>82,214</u>	<u>(72,214)</u>	<u>91,443</u>
Total	<u>10,000</u>	<u>82,214</u>	<u>(72,214)</u>	<u>91,443</u>
Total instruction	<u>30,501,647</u>	<u>28,147,373</u>	<u>2,354,274</u>	<u>29,178,825</u>
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	949,200	596,678	352,522	499,268
Employee benefits	127,890	129,252	(1,362)	139,044
Purchased services	3,300	-	3,300	-
Supplies and materials	<u>41,000</u>	<u>699</u>	<u>40,301</u>	<u>38,233</u>
Total	<u>1,121,390</u>	<u>726,629</u>	<u>394,761</u>	<u>676,545</u>
<b>Health services</b>				
Salaries	425,000	370,923	54,077	338,213
Employee benefits	56,210	74,948	(18,738)	58,291
Purchased services	4,175	17,997	(13,822)	38,902
Supplies and materials	<u>3,770</u>	<u>5,980</u>	<u>(2,210)</u>	<u>3,645</u>
Total	<u>489,155</u>	<u>469,848</u>	<u>19,307</u>	<u>439,051</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Speech pathology and audiology services</b>				
Salaries	\$ 527,940	\$ 445,719	\$ 82,221	\$ 374,501
Employee benefits	86,870	109,000	(22,130)	76,351
Purchased services	1,800	4,525	(2,725)	2,217
Supplies and materials	110	-	110	1,060
Other objects	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>
Total	<u>616,840</u>	<u>559,244</u>	<u>57,596</u>	<u>454,129</u>
Total pupils	<u>2,227,385</u>	<u>1,755,721</u>	<u>471,664</u>	<u>1,569,725</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	203,100	224,912	(21,812)	205,846
Employee benefits	60,210	45,016	15,194	66,572
Purchased services	606,707	72,175	534,532	443,644
Supplies and materials	<u>10,400</u>	<u>2,460</u>	<u>7,940</u>	<u>14,721</u>
Total	<u>880,417</u>	<u>344,563</u>	<u>535,854</u>	<u>730,783</u>
<b>Educational media services</b>				
Salaries	553,580	382,703	170,877	309,699
Employee benefits	134,330	109,994	24,336	134,178
Purchased services	19,700	1,494	18,206	1,602
Supplies and materials	<u>11,130</u>	<u>5,344</u>	<u>5,786</u>	<u>3,914</u>
Total	<u>718,740</u>	<u>499,535</u>	<u>219,205</u>	<u>449,393</u>
<b>Assessment and testing</b>				
Purchased services	<u>15,200</u>	<u>26,382</u>	<u>(11,182)</u>	<u>-</u>
Total	<u>15,200</u>	<u>26,382</u>	<u>(11,182)</u>	<u>-</u>
Total instructional staff	<u>1,614,357</u>	<u>870,480</u>	<u>743,877</u>	<u>1,180,176</u>
<b>General administration</b>				
<b>Board of education services</b>				
Salaries	-	-	-	539
Employee benefits	26,140	11,877	14,263	15,925
Purchased services	637,610	610,774	26,836	801,051
Supplies and materials	20,000	16,284	3,716	19,159
Other objects	<u>36,170</u>	<u>30,840</u>	<u>5,330</u>	<u>25,161</u>
Total	<u>719,920</u>	<u>669,775</u>	<u>50,145</u>	<u>861,835</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Executive administration services</b>				
Salaries	\$ 272,080	\$ 275,865	\$ (3,785)	\$ 279,201
Employee benefits	87,140	78,711	8,429	75,344
Purchased services	20,520	6,095	14,425	6,584
Supplies and materials	13,090	519	12,571	5,933
Other objects	<u>6,500</u>	<u>3,100</u>	<u>3,400</u>	<u>6,364</u>
Total	<u>399,330</u>	<u>364,290</u>	<u>35,040</u>	<u>373,426</u>
<b>Special area administration services</b>				
Salaries	150,000	306,435	(156,435)	181,492
Employee benefits	85,820	146,708	(60,888)	89,998
Purchased services	1,470	21,242	(19,772)	9,553
Supplies and materials	<u>200</u>	<u>-</u>	<u>200</u>	<u>195</u>
Total	<u>237,490</u>	<u>474,385</u>	<u>(236,895)</u>	<u>281,238</u>
Total general administration	<u>1,356,740</u>	<u>1,508,450</u>	<u>(151,710)</u>	<u>1,516,499</u>
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	1,214,070	1,253,668	(39,598)	1,170,857
Employee benefits	578,960	499,657	79,303	590,898
Purchased services	39,120	598	38,522	44,453
Supplies and materials	530	-	530	-
Other objects	<u>2,640</u>	<u>65</u>	<u>2,575</u>	<u>-</u>
Total	<u>1,835,320</u>	<u>1,753,988</u>	<u>81,332</u>	<u>1,806,208</u>
Total school administration	<u>1,835,320</u>	<u>1,753,988</u>	<u>81,332</u>	<u>1,806,208</u>
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	130,000	213,363	(83,363)	137,774
Employee benefits	22,600	71,634	(49,034)	24,020
Purchased services	2,340	3,460	(1,120)	631
Supplies and materials	400	-	400	346
Other objects	<u>2,150</u>	<u>2,000</u>	<u>150</u>	<u>855</u>
Total	<u>157,490</u>	<u>290,457</u>	<u>(132,967)</u>	<u>163,626</u>
<b>Fiscal services</b>				
Salaries	187,620	178,440	9,180	147,972
Employee benefits	34,860	37,969	(3,109)	12,868
Purchased services	525,430	113,196	412,234	243,436
Supplies and materials	190,250	-	190,250	233
Capital outlay	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Total	<u>942,160</u>	<u>329,605</u>	<u>612,555</u>	<u>404,509</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Operation and maintenance of plant services</b>				
Salaries	\$ 26,200	\$ -	\$ 26,200	\$ -
Capital outlay	-	100	(100)	-
Total	<u>26,200</u>	<u>100</u>	<u>26,100</u>	<u>-</u>
<b>Pupil transportation services</b>				
Purchased services	-	8,245	(8,245)	169
Total	<u>-</u>	<u>8,245</u>	<u>(8,245)</u>	<u>169</u>
<b>Food services</b>				
Salaries	500,880	640,049	(139,169)	470,054
Employee benefits	23,210	20,007	3,203	24,125
Purchased services	586,970	531,366	55,604	412,765
Supplies and materials	180	47,341	(47,161)	234,658
Total	<u>1,111,240</u>	<u>1,238,763</u>	<u>(127,523)</u>	<u>1,141,602</u>
Total business	<u>2,237,090</u>	<u>1,867,170</u>	<u>369,920</u>	<u>1,709,906</u>
<b>Central</b>				
<b>Staff services</b>				
Salaries	155,915	169,861	(13,946)	150,691
Employee benefits	25,900	27,322	(1,422)	27,672
Purchased services	1,100,600	1,463,987	(363,387)	1,539,259
Supplies and materials	6,000	17,383	(11,383)	5,519
Other objects	140	-	140	-
Total	<u>1,288,555</u>	<u>1,678,553</u>	<u>(389,998)</u>	<u>1,723,141</u>
<b>Data processing services</b>				
Salaries	61,000	65,732	(4,732)	53,520
Employee benefits	25,600	35,065	(9,465)	28,288
Purchased services	730,140	644,342	85,798	560,673
Supplies and materials	251,520	123,748	127,772	158,822
Capital outlay	104,000	640,964	(536,964)	5,989
Other objects	-	-	-	131
Non-capitalized equipment	54,000	71,900	(17,900)	167,587
Total	<u>1,226,260</u>	<u>1,581,751</u>	<u>(355,491)</u>	<u>975,010</u>
Total central	<u>2,514,815</u>	<u>3,260,304</u>	<u>(745,489)</u>	<u>2,698,151</u>
Total support services	<u>11,785,707</u>	<u>11,016,113</u>	<u>769,594</u>	<u>10,480,665</u>

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

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024		VARIANCE WITH FINAL BUDGET	2023 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Community services</b>				
Salaries	\$ 306,055	\$ 315,098	\$ (9,043)	\$ 236,047
Employee benefits	33,060	69,187	(36,127)	32,340
Purchased services	11,010	10,038	972	834
Supplies and materials	<u>13,326</u>	<u>11,659</u>	<u>1,667</u>	<u>1,211</u>
Total community services	<u>363,451</u>	<u>405,982</u>	<u>(42,531)</u>	<u>270,432</u>
<b>Payments to other districts and governmental units</b>				
<b>Payments for special education programs</b>				
Purchased services	3,636,495	2,316,103	1,320,392	2,045,146
Other objects	<u>195,450</u>	<u>59,430</u>	<u>136,020</u>	<u>191,589</u>
Total	<u>3,831,945</u>	<u>2,375,533</u>	<u>1,456,412</u>	<u>2,236,735</u>
<b>Other payments to in-state governmental units</b>				
Other objects	<u>130,840</u>	<u>-</u>	<u>130,840</u>	<u>-</u>
Total	<u>130,840</u>	<u>-</u>	<u>130,840</u>	<u>-</u>
<b>Payments for special education programs - tuition</b>				
Other objects	<u>1,109,420</u>	<u>1,511,238</u>	<u>(401,818)</u>	<u>1,102,206</u>
Total	<u>1,109,420</u>	<u>1,511,238</u>	<u>(401,818)</u>	<u>1,102,206</u>
Total payments to other districts and governmental units	<u>5,072,205</u>	<u>3,886,771</u>	<u>1,185,434</u>	<u>3,338,941</u>
Total expenditures	<u>47,723,010</u>	<u>43,456,239</u>	<u>4,266,771</u>	<u>43,268,863</u>
Excess (deficiency) of revenues over expenditures	<u>1,615,902</u>	<u>5,325,459</u>	<u>3,709,557</u>	<u>7,450,148</u>
<b>Other financing sources (uses)</b>				
Lease proceeds	-	540,073	540,073	-
Transfer for principal on leases	-	(138,570)	(138,570)	(55,131)
Transfer for interest on leases	<u>-</u>	<u>(28,431)</u>	<u>(28,431)</u>	<u>(5,319)</u>
Total other financing sources (uses)	<u>-</u>	<u>373,072</u>	<u>373,072</u>	<u>(60,450)</u>
Net change in fund balance	<u>\$ 1,615,902</u>	5,698,531	<u>\$ 4,082,629</u>	7,389,698
Fund balance, beginning of year		<u>20,840,904</u>		<u>13,451,206</u>
Fund balance, end of year		<u>\$ 26,539,435</u>		<u>\$ 20,840,904</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
Tort immunity levy	\$ 355,545	\$ 318,169	\$ (37,376)	\$ 270,539
Investment income	4,224	3,411	(813)	3,169
Refund of prior years' expenditures	-	-	-	19,951
Total local sources	<u>359,769</u>	<u>321,580</u>	<u>(38,189)</u>	<u>293,659</u>
Total revenues	<u>359,769</u>	<u>321,580</u>	<u>(38,189)</u>	<u>293,659</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>General administration</b>				
<b>Risk management and claims service payments</b>				
Salaries	67,600	68,250	(650)	65,000
Purchased services	<u>282,000</u>	<u>276,977</u>	<u>5,023</u>	<u>265,664</u>
Total	349,600	345,227	4,373	330,664
Total general administration	<u>349,600</u>	<u>345,227</u>	<u>4,373</u>	<u>330,664</u>
Total support services	<u>349,600</u>	<u>345,227</u>	<u>4,373</u>	<u>330,664</u>
Total expenditures	<u>349,600</u>	<u>345,227</u>	<u>4,373</u>	<u>330,664</u>
Net change in fund balance	<u>\$ 10,169</u>	(23,647)	<u>\$ (33,816)</u>	(37,005)
Fund balance, beginning of year		<u>203,805</u>		<u>240,810</u>
Fund balance, end of year		<u>\$ 180,158</u>		<u>\$ 203,805</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, 2024

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023

	2024			2023
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 96,699	\$ 837,048	\$ 740,349	\$ 627,792
Investment income	<u>96,839</u>	<u>81,542</u>	<u>(15,297)</u>	<u>48,625</u>
Total local sources	<u>193,538</u>	<u>918,590</u>	<u>725,052</u>	<u>676,417</u>
Total revenues	<u>193,538</u>	<u>918,590</u>	<u>725,052</u>	<u>676,417</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 193,538</u>	918,590	<u>\$ 725,052</u>	676,417
Fund balance, beginning of year		<u>2,495,551</u>		<u>1,819,134</u>
Fund balance, end of year		<u>\$ 3,414,141</u>		<u>\$ 2,495,551</u>

# LYONS ELEMENTARY SCHOOL DISTRICT 103

## FIVE YEAR SUMMARY OF ASSESSED VALUATIONS, TAX RATES AND EXTENSIONS AS OF JUNE 30, 2024

	2023	2022	2021	2020	2019
<b>Assessed valuation</b>	<u>\$ 602,100,096</u>	<u>\$ 464,861,338</u>	<u>\$ 471,645,313</u>	<u>\$ 513,664,237</u>	<u>\$ 401,467,992</u>
<b>Tax rates</b>					
Educational	3.2113	3.4404	3.1004	3.0618	3.7882
Tort immunity	0.0513	0.0695	0.0711	0.0603	0.0607
Special education	0.2734	0.3433	0.3521	0.2988	0.3764
Operations and maintenance	0.4101	0.4738	0.4913	0.4169	0.5206
Levy adjustment PA 102-0519	0.0624	0.2190	0.0492	-	-
Debt service	0.0187	0.2244	0.2212	0.2031	0.2598
Transportation	0.0171	0.0563	0.0577	0.2469	0.3096
Municipal Retirement	0.0128	0.0665	0.0683	0.0580	0.0729
Social Security	0.0214	0.0665	0.0683	0.0580	0.0729
Working Cash	0.0328	0.0188	0.0193	0.0164	0.0206
Fire prevention and life safety	<u>0.0598</u>	<u>0.0616</u>	<u>0.0634</u>	<u>0.0538</u>	<u>0.0680</u>
Total	<u>4.1711</u>	<u>5.0401</u>	<u>4.5623</u>	<u>4.4740</u>	<u>5.5497</u>
<b>Tax extensions</b>					
Educational	\$ 19,335,213	\$ 15,993,089	\$ 14,623,028	\$ 15,727,371	\$ 15,208,410
Tort immunity	308,623	323,078	335,136	309,739	243,691
Special education	1,645,988	1,595,868	1,660,680	1,534,828	1,511,125
Operations and maintenance	2,468,982	2,202,513	2,317,060	2,141,466	2,090,042
Levy adjustment PA 102-0519	375,806	1,018,122	232,038	-	-
Debt service	112,573	1,043,175	1,043,175	1,043,175	1,043,175
Transportation	102,875	261,716	272,229	1,268,237	1,242,944
Municipal Retirement	77,156	309,132	322,354	297,925	292,670
Social Security	128,593	309,132	322,354	297,925	292,670
Working Cash	197,519	87,393	91,148	84,240	82,702
Fire prevention and life safety	<u>360,060</u>	<u>286,354</u>	<u>299,012</u>	<u>276,351</u>	<u>272,998</u>
Total	<u>\$ 25,113,388</u>	<u>\$ 23,429,572</u>	<u>\$ 21,518,214</u>	<u>\$ 22,981,257</u>	<u>\$ 22,280,427</u>

# Reporting and insights from the 2024 audit:

Lyons Elementary School District  
103

June 30, 2024

# 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, 2024, and have issued our report thereon dated February 14, 2025. 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, Principal: [n.cavaliere@bakertilly.com](mailto:n.cavaliere@bakertilly.com) or +1 (630) 645 6244
- Sebastian Dabrowski, Senior Associate: [Sebastian.dabrowski@bakertilly.com](mailto:Sebastian.dabrowski@bakertilly.com) or +1 (630) 645 6237

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "Nicholus Cavaliere". The signature is fluid and cursive, written in a professional style.

Nicholus Cavaliere, CPA, CFE, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

# 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 the 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

# 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.

# 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

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	Pension and OPEB liabilities	Long-term debt
Capital assets	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 deficiencies as material weaknesses:

- 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.

Furthermore, material cash basis entries were identified during the audit process. 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 was paying certain insurance related bills from the Transportation Fund incorrectly and these transactions should have been paid from the Education Fund.

Education Stabilization Fund Program federal revenues were incorrectly allocated between the Educational Account Group (General Fund) and the Capital Projects Fund and were not aligned with the expenditures that were claimed for these reimbursements.

Adjustments were proposed and approved by management to record 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 manager 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. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2024. 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
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	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
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
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
Depreciation/Amortization	Evaluate estimated useful life of the asset and original acquisition value	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

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 audit process. 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 was paying certain insurance related bills from the Transportation Fund incorrectly and these transactions should have been paid from the Education Fund.

Education Stabilization Fund Program federal revenues were incorrectly allocated between the Educational Account Group (General Fund) and the Capital Projects Fund and were not aligned with the expenditures that were claimed for these reimbursements.

Adjustments were proposed and approved by management to record these adjustments within the financial statements.

The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements

### **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 attachments include 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 of the financial statements, 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
- Adjusting and conversion journal entries
- Compiled regulatory reports
- Preparation of Schedule of Expenditures of Federal Awards
- 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*.

# 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/page/audit-committee-resource-center>.

# Management representation letter



# Lyons Elementary District 103

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

*Students of Today; Leaders of Tomorrow*

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

February 14, 2025

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, 2024 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 April 1, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 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 in accordance with U.S. GAAP.
- 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 disclosed to you results of our 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) 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.
- 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 followup on prior audit findings by federal awarding agencies and passthrough 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

Signed:   
Kristopher A. Rivera  
Superintendent

Signed:   
Yasmine Dada  
Interim Business Manager

**Lyons Elementary School District 103**  
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

June 30, 2024

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						
	Total Assets/ Deferred Outflows	Total Liabilities/ Deferred Inflows	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances	Beginning Net Position/ Fund Balances
Governmental Activities	-	(67,561)	67,561	210,627	75,796	286,423	(218,862)
General Fund	43,372	-	(43,372)	108,053	-	108,053	(151,425)
Operations and Maintenance Fund	-	-	-	14,425	-	14,425	(14,425)
Transportation Fund	-	-	-	18,100	-	18,100	(18,100)
Municipal Retirement/Social Security Fund	-	-	-	9,558	-	9,558	(9,558)
Fire Prevention and Life Safety Fund	-	-	-	12,076	-	12,076	(12,076)

# Accounting changes relevant to District

## Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
101	Compensated Absences	✓	6/30/25
102	Certain Risk Disclosures	✓	6/30/25
103	Financial Reporting Model Improvements	✓	6/30/25

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

## Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;

- The leave is “more likely than not” (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be “probable” to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

## **New guidance on disclosure of certain risks**

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- (a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government’s jurisdiction, or a government that relies on one revenue source for most of its revenue.
- (b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- (a) The concentration or constraint is *known* to the government prior to issuing the financial statements.
- (b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.

- (c) An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

### **Changes to the financial reporting model**

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

# 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 May-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.

To Township Treasurer: The following payments were approved by the Board of Education, at a meeting held on 4/22/2025.

Checks for the amounts shown are hereby requested:

Payee	Date Paid/Description	Amount
<b>Net Salaries</b>	<b>2/14/2025</b>	<b>630,441.78</b>
AXA Equitable Life	OMNI Liability	14,259.23
Department of the Treasury	Federal Withholding - Payroll Taxes	118,034.46
Expert Pay	Child Support	792.30
First American Bank H.S.A.	Employer H.S.A. Contribution	645.00
First Investors/ADM	OMNI Liability	50.00
Great American Financial	OMNI Liability	200.00
Illinois Department of Revenue	State Withholding	37,725.70
Illinois Municipal Retirement Fund	IMRF Employee Payments	11,191.00
Illinois Municipal Retirement Fund	IMRF Employer Payments	14,194.67
Lincoln Investment	OMNI Liability Payment	2,330.33
Lyons School District 103 Flex Spending	Flex Spending Account	1,233.10
NuMark Credit Union	Employee Deductions (NuMark Credit Union)	4,400.76
SEIU Local 73 COPE	Deduction for Aides and Custodians (COPE)	42.00
Service Employees International Union Local 73	Aide and Custodian Union Dues	1,067.70
Teachers Health Insurance Security	THIS Employee Deductions	5,782.26
Teachers Retirement System	TRS Employee Payments	71,782.57
Teachers Retirement System	TRS Employer Payments	5,962.79
Teachers Retirement System SSP	TRS Supplemental Savings Plan	1,247.13
Thomas H. Hooper Chapter 13 Trustee	Wage Garnishment	175.00
Vision	Employee Deductions (Vision)	1,055.88
Waddell & Reed	OMNI Liability	75.00
West Suburban Teachers Union Local 571	Teacher Union Dues	11,596.20

<b>Net Salaries</b>	<b>3/31/2025</b>	<b>638,856.63</b>
AXA Equitable Life	OMNI Liability	14,584.23
Department of the Treasury	Federal Withholding - Payroll Taxes	117,237.02
Expert Pay	Child Support	792.30
	Employer H.S.A. Contribution	-
First Investors/ADM	OMNI Liability	50.00
Great American Financial	OMNI Liability	200.00
Illinois Department of Revenue	State Withholding	37,702.81
Illinois Municipal Retirement Fund	IMRF Employee Payments	11,053.72
Illinois Municipal Retirement Fund	IMRF Employer Payments	14,066.37
Lincoln Investment	OMNI Liability Payment	2,330.33
Lyons School District 103 Flex Spending	Flex Spending Account	1,233.10
NuMark Credit Union	Employee Deductions (NuMark Credit Union)	4,400.76
SEIU Local 73 COPE	Deduction for Aides and Custodians (COPE)	42.00
Service Employees International Union Local 73	Aide and Custodian Union Dues	1,083.14
Teachers Health Insurance Security	THIS Employee Deductions	5,836.29
Teachers Retirement System	TRS Employee Payments	72,429.34
Teachers Retirement System	TRS Employer Payments	6,003.04
Teachers Retirement System SSP	TRS Supplemental Savings Plan	1,249.82
Thomas H. Hooper Chapter 13 Trustee	Wage Garnishment	175.00
Vision	Employee Deductions (Vision)	1,065.17
Waddell & Reed	OMNI Liability	75.00
West Suburban Teachers Union Local 571	Teacher Union Dues	11,648.91

Board President

\_\_\_\_\_

Board Secretary

\_\_\_\_\_

To Township Treasurer: The following payments were approved by the Board of Education, at a meeting held on 4/22/2025.

Checks for the amounts shown are hereby requested:

Payee	Date Paid/Description	Amount
Prepared by		
Business Manager		
Superintendent		
	Salaries/Benefits	1,876,399.84
	Special voucher requests	-
<b>Total Payroll Bill List Paid in Month</b>		<b>1,876,399.84</b>

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97434	AMAZON CAPITAL SERVICES	04/22/2025	11V3-4TP1-VLNG	PE Equipment	5002400093	39.99	7,801.47
10E500	1120 4100 50 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S			39.99	
			13F7-YKQR-QTRP	Classroom Order for Mrs. Balmer	6002400045	107.06	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			107.06	
			13PJ-FKHW-PQ6X	Art supplies	3002400023	205.83	
10E300	1110 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES			205.83	
			13QV-NV3R-N4DR	Materials for Spanish for Young Learners program	7002400065	207.72	
10E000	1801 4100 00 490900		EDUCATION/DISTRICT OFFICE/ESL LIPLER/SUPPLIES/LIPLER			207.72	
			17JF-PF3C-L6N1	Headphones for IAR testing	7032400081	1,174.04	
10E000	2230 3000 00 440000		EDUCATION/DISTRICT OFFICE/ASSESSMENT AND TESTING/PURCHA			1,174.04	
			17L7-3JNP-YKVV	PBIS ORDER Q-3 Spring	4002400028	565.89	
10E400	1110 4110 00 000000		EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES			565.89	
			199Q-P1W1-1JPP	Costello PBS Team order	6002400047	267.13	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			267.13	
			19VC-WVJH-RQWV	Art Supplies	2002400020	419.34	
10E200	1110 4100 02 000000		EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES/ART			419.34	
			1CFY-WWQ3-Y63T	File, hanging and reading folders . Pencils packing tape, teachers tape	5002400086	218.98	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			218.98	
			1CLN-YVCL-T4YK	Order for Mrs. Alonzo's classroom	6002400044	114.66	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			114.66	
			1CLN-YVCL-V6VN	Lincoln Nurse Dept. Size top Freezer -2 Door Freezer Adjustable.	3002400019	299.00	
10E300	2130 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/HEALTH SERVICES/SUPPLIES			299.00	
			1CYP-GDJ3-XXKW	Business Office	7002400060	181.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				supplies: - Dry Erase Calendar Whiteboard for Wall, 48" x 36" Monthly + Weekly Large Magnetic White Board Calendar Dry Erase, Silver Aluminum Frame Calendar Board for monthly and weekly project planning/deadlines - Label maker for file folders			
10E000	2520 4100 00 000000		EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/SUPPLIES			181.98	
			1FN6-3WFV-PNF6	Pre-K Screening Material (Two-Pockets, Folders Green, 25-Pack) Size (EZ-32560)	3012400038	132.90	
10E000	1275 4100 00 370500		EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD PRE K/SUPPLIE			132.90	
			1FXX-97GP-TLLM	library staff	4002400023	293.74	
10E400	2220 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/EDUCATIONAL MEDIA SERVICE			293.74	
			1GTV-KRQH-116C	Pencils, kleenex	5002400087	209.47	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			209.47	
			1H93-RFH3-RNPV	7 Mighty Moves Books- 7 copies	7032400078	160.93	
10E000	1251 3140 00 493200		EDUCATION/DISTRICT OFFICE/TITLE II GRANT/PROFESSIONAL S			160.93	
			1JGM-X1XY-VKL7	Miss Migala order for classroom	6002400046	100.74	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			100.74	
			1K3W-KXDT-MFMJ	Supplies for BOE minutes.	7002400066	844.82	
10E000	2310 4100 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S			844.82	
			1K3W-KXDT-PX7M	Lauren Panzeca classroom order	6002400049	106.26	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			106.26	
			1K3W-KXDT-PXCH	Laptop USBC to HDMI Adaptor for	7002400067	144.97	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Director Koenigs Surface Pro Job Fair Backdrop bag with wheels			
10E000	2642 4100 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/SUPPLIES		144.97	
			1M1X-746T-KQQV	IAR Supplies	7032400079	417.51	
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		417.51	
			1PT6-DTWK-17R9	Book, class set	5002400085	93.60	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		93.60	
			1QH9-7DCQ-VMNV	Office Supplies	2002400017	189.99	
10E200	1110 4100 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES		189.99	
			1QPC-L9WC-WJDJ	Bulk Birthday Cards	7002400063	45.98	
10E000	2642 4100 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/SUPPLIES		45.98	
			1R7L-TCK6-M77N	supplies	3002400021	169.28	
10E300	1110 4100 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES		169.28	
			1R9G-TV9W-L1XQ	principal supplies	4002400030	28.93	
10E400	2400 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/SUPPORT SERVICES - SCHOOL		28.93	
			1R9G-TV9W-M6VP	Order for Mrs. Luciano's classroom	6002400043	119.97	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		119.97	
			1T33-F6GK-PHWJ	Classroom order for Mrs. Colucci	6002400042	100.41	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		100.41	
			1T33-F6GK-QFM3	Jen Egan order for Intervention	6002400038	11.18	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		11.18	
			1T33-F6GK-QXMJ	Order for Principal	4002400029	26.98	
10E400	2400 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/SUPPORT SERVICES - SCHOOL		26.98	
			1VDK-CXXQ-N6T3	IAR incentives for students	6002400040	70.97	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		70.97	
			1VDK-CXXQ-QDHK	ID Cards	5002400095	44.98	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		44.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1XCQ-CP6J-VKHY	Snacks-Nurses office	5002400092	64.29	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			64.29	
			1XKY-JLC7-TFFF	White board	5002400083	139.98	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			139.98	
			1XVC-9JFF-R1MK	Microphone, mouse pad, 3 ring binders	5002400081	132.28	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			132.28	
			1XVC-9JFF-W4TR	SPED-Amazon Basis Expanding File Folder Organizer, Letter Size 3.5-Inch 25-pack, 9.5 x 11.75 Brown. 6 Boxes	7022400049	51.96	
10E000	1205 4100 00 000000		EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES			51.96	
			1XYJ-1KRQ-XG6H	Office supplies	3002400022	132.64	
10E300	2400 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/SUPPORT SERVICES - SCHOOL			132.64	
			1Y1R-J3RL-W4FQ	Wall Clock for conference room	7002400062	34.98	
10E000	2320 4100 00 000000		EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV			34.98	
			1YJW-VWG7-YNCP	Orden for Kindergarten round up	4002400026	36.92	
10E400	2400 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/SUPPORT SERVICES - SCHOOL			36.92	
			1YNW-NN9G-WL4P	Lincoln CD CLASS: Howard Leight by Honeywell Leightning L1 Shooting Earmuff (R-01524),Light Gray Requested by: Ashley Singer	7022400046	93.19	
10E000	1205 4100 00 000000		EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES			93.19	
97435	Aya Healthcare, Inc	04/22/2025	10518999	Special Education Teacher (03.03.25 - 03.06.25)	0	2,640.00	12,342.00
10E500	1110 3140 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO			2,640.00	
			10531691	Special Education Teacher (03.10.25)	0	3,410.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E500	1110 3140 00 000000			- 03.14.25)			
			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO			3,410.00	
			10548336	Special Education	0	3,300.00	
				Teacher (03.17.25			
				- 03.21.25)			
10E500	1110 3140 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO			3,300.00	
			10563490	Special Education	0	2,992.00	
				Teacher (03.24.25			
				- 03.28.25)			
10E500	1110 3140 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO			2,992.00	
97436	BIAGI, PATRICIA	04/22/2025	EDI 6030-2	Tuition	0	200.00	200.00
				Reimbursement			
10E500	1120 2300 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/T			200.00	
97437	BLUE CROSS BLUE SHIELD OF IL	04/22/2025	210865178599	Service 03.01.25	0	620,341.13	620,341.13
				- 03.31.25			
10L000	4867 0000 00 000000		EDUCATION/DISTRICT OFFICE/BCBS PPO Flex/.			620,341.13	
97438	BMO HARRIS COMMERCIAL CARD	04/22/2025	1793 040525	March 25' Charges	0	707.05	707.05
10E000	2310 4100 00 000000		EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S			186.70	
10E000	2320 3300 00 000000		EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV			250.31	
10E000	2320 4100 00 000000		EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV			143.52	
10E000	2642 4100 00 000000		EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/SUPPLIES			26.52	
10E600	1110 3140 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S			100.00	
97439	BOB & JOHN'S MOBIL	04/22/2025	0127864	February 25'	0	40.77	293.74
				Service			
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			40.77	
			0127866	March 25' Service	0	78.81	
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			78.81	
			0127871	March 25' Service	0	93.37	
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			93.37	
			0127874	March 25' Service	0	80.79	
20E000	2545 4640 00 000000		OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI			80.79	
97440	Bradshaw, Kelly A	04/22/2025	D103-3	For Services	0	8,030.00	8,030.00
				Rendered from			
				August 31, 2024			
				to October 31,			
				2024			
10E000	2520 3900 00 000000		EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS			8,030.00	
97441	BRAINPOP	04/22/2025	US538698	Quote# 00089381	7032400052	14,638.00	14,638.00
				BrainPOP District			

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				License Renewal eff 10/16/24-10/15/202 5			
10E000	1250 3100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL AND TECH		14,638.00	
97442	BRITTEN SCHOOL	04/22/2025	16496	FA, CG March 25' Tuition	0	8,401.60	8,401.60
10E300	1912 6700 00 000000			EDUCATION/LINCOLN ELEMENTARY/OTHER LEA PRIVATE TUITION/		5,601.00	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		2,800.60	
97443	BUCKEYE CLEANING CENTERS	04/22/2025	90655705	Robinson - muscle cleaner, tile & bowl cleaner, disinfectant, HD cleaner, all purpose cleaner, dy-phase, carpet spotter, carpet cleaner, hand soap, plastic bottles, bottles sprayers	7012400050	18.36	7,985.24
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		18.36	
			90660474	Auto Scrubber (Floor stripper)	7012400067	6,860.00	
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		2,286.66	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		2,286.66	
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		2,286.68	
			90661344	Lincoln - hand soap, disinfectant, hydrogen perox cleaner, floor cleaner, burnish pads, equity floor spray, turf pad	7012400072	1,106.88	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,106.88	
97444	CASE LOTS INC	04/22/2025	102	Home - toilet paper, can liners	7012400073	954.50	8,745.85
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		954.50	
			156	Costello - can liners, toilet bowl cleaner, hand soap, paper	7012400074	1,788.75	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E600	2540 4100 00 000000			towels, toilet paper, table time			
			OP, BLDG,MAIN/COSTELLO	ELEMENTARY/OPERATION AND MAINTEN		1,788.75	
			30015	Edison - absorbent, vinegar, laundry power, can liners	7012400062	700.25	
20E100	2540 4100 00 000000		OP, BLDG,MAIN/EDISON	ELEMENTARY/OPERATION AND MAINTENAN		700.25	
			30472	Robinson - can liners, pinesol, bleach	7012400069	819.25	
20E400	2540 4100 00 000000		OP, BLDG,MAIN/ROBINSON	ELEMENTARY/OPERATION AND MAINTEN		819.25	
			30475	Home - can liners, bleach, toilet tissue, laundry powder, mr clean, scrub sponges, gloves, dry mop kit, finish bucket	7012400068	918.10	
20E200	2540 4100 00 000000		OP, BLDG,MAIN/HOME	ELEMENTARY/OPERATION AND MAINTENANCE		918.10	
			30513	GWMS - can liners, hand soap, CLR, toilet paper, hand towels, gloves, glue traps	7012400070	3,565.00	
20E500	2540 4100 00 000000		OP, BLDG,MAIN/WASHINGTON	MIDDLE SCHOOL/OPERATION AND MA		3,565.00	
97445	Centegix	04/22/2025	INV5077	Centegix - Safety Platform	7042400048	51,300.00	51,300.00
10E000	2540 4000 00 499806		EDUCATION/DISTRICT OFFICE/OPERATION AND MAINTENANCE OF			51,300.00	
97446	CHILDHOOD VICTORIES, INC.	04/22/2025	1745	Be Seen and Heard presentation	0	9,000.00	9,000.00
10E000	1250 3121 00 430000		EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL SERVICES			9,000.00	
97447	CIT	04/22/2025	46810482	Docuware April 25'	0	3,140.94	3,140.94
10E000	2520 3900 00 000000		EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS			3,140.94	
97448	CITY SOCIAL MARKETING SOLUTION	04/22/2025	1355	April 25' Communication	0	7,500.00	7,500.00
10E000	2663 3900 00 000000		EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/OTH			7,500.00	
97449	CONNOR & GALLAGHER INS. SERVIC	04/22/2025	5911	ACA Reporting	7002400064	3,956.00	3,956.00

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		3,956.00	
97450	Cordogan Clark & Assoc., Inc.	04/22/2025	28087	For Professional Services thru March 31, 2025	0	15,647.48	15,647.48
60E000 2530 5000 00 000000				CAP PROJ/DISTRICT OFFICE/FACILITIES ACQUISITION AND CON		15,647.48	
97451	Cross Country Education	04/22/2025	3006651	Speech Language Pathologist (W.E. 03.14.25)	0	3,594.64	10,619.28
10E300 1110 3140 00 000000				EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		702.66	
10E600 1110 3140 00 000000				EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,891.98	
			3007357	Speech Language Pathologist (W.E. 03.21.25)	0	3,545.64	
10E300 1110 3140 00 000000				EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		702.66	
10E600 1110 3140 00 000000				EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,842.98	
			3007899	Speech Language Pathologist (W.E. 03.28.25)	0	3,479.00	
10E300 1110 3140 00 000000				EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		1,421.00	
10E600 1110 3140 00 000000				EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,058.00	
97452	Curious Little Minds, LLC	04/22/2025	1171	Infant Mental Health Consultation	0	387.50	387.50
10E000 3000 3100 00 370501				EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		387.50	
97453	DEMCO INC	04/22/2025	7616611	Book Jackets 19"	5002400089	42.13	42.13
10E500 1110 4100 00 000000				EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		42.13	
97454	DIRECT ENERGY SERVICES	04/22/2025	251050056750810	Service 02.20.25 - 03.25.25	0	33,010.85	33,010.85
20E100 2540 4660 00 000000				OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		3,530.95	
20E200 2540 4660 00 000000				OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		5,687.00	
20E300 2540 4660 00 000000				OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		4,450.35	
20E400 2540 4660 00 000000				OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		3,217.19	
20E500 2540 4660 00 000000				OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		11,206.36	
20E600 2540 4660 00 000000				OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		4,919.00	
97455	DOMANICO PSYCHOLOGICAL SERVICE	04/22/2025	3048	Psych Evaluation AG	0	950.00	950.00
10E000 4120 3040 00 000000				EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		950.00	
97456	EASTER SEALS METROPOLITAN CHIC	04/22/2025	30579	KU July 24' Tuition	0	7,892.28	28,602.68
10E100 1912 6700 00 000000				EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		7,892.28	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			31918	PRI & KU March 25' Tuition	0	12,973.12	
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		7,737.28	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		5,235.84	
			31977	RH March 25' Tuition	0	7,737.28	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		7,737.28	
97457	EMBRACE EDUCATION	04/22/2025	19027	EmbraceDS: Direct Service	0	397.64	397.64
10E000	1205 3160 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES		397.64	
97458	EQUIFAX / TALX UC EXPRESS	04/22/2025	0805396 040425	Unemployment Claim N.G. 10.01.24 - 12.31.24	0	4,130.00	4,130.00
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		4,130.00	
97459	FIRST STUDENT HODGKINS	04/22/2025	12024894	December 24' Service	0	46,056.66	166,979.38
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		46,056.66	
			12030600	January 25' Service	0	56,866.05	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		56,866.05	
			12036625	February 25' Service	0	64,056.67	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		64,056.67	
97460	FLEXIBLE BENEFITS SERVICE CORP	04/22/2025	741149409407	FSA 04.04.25 (Period 03.01.25 - 03.31.25)	0	67.50	67.50
10E000	1110 2940 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY		67.50	
97461	FOLLETT SCHOOL SOLUTIONS, LLC	04/22/2025	542641F	Library Books	2002400019	1,123.61	1,123.61
10E200	2220 4100 00 000000			EDUCATION/HOME ELEMENTARY/EDUCATIONAL MEDIA SERVICES/SU		1,123.61	
97462	GEORGE WASHINGTON MIDDLE SCHOO	04/22/2025	GWMS 032125	Postage	0	13.06	13.06
10E500	2400 3400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/SUPPORT SERVICES - S		13.06	
97463	GIANT STEPS	04/22/2025	103L-0225EF	HH February 25' Lunch	0	117.00	20,080.68
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		117.00	
			103L-0325E	ED, HH, VN March 25' Tuition	0	19,963.68	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		13,309.12	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		6,654.56	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97464	GILL, DONNA M	04/22/2025	DG 040825	Mileage Reimbursement (02.18.25 - 04.07.25)	0	46.58	46.58
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		46.58	
97465	GLOBAL WATER TECHNOLOGY	04/22/2025	147816	April 25' Water Treatment	0	364.44	364.44
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		364.44	
97466	Grand Canyon University	04/22/2025	24766	BC Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	6,573.20
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
			24767	LG Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
			24768	DL Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
			24769	JS Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
97467	GRAND PRAIRIE TRANSIT	04/22/2025	RTINV1006839	March 25' Transportation	0	141,860.41	141,860.41
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		141,860.41	
97468	GreatAmerica Financial Service	04/22/2025	38914503	Period Covered 05.01.25 - 05.31.25	0	11,719.90	11,719.90
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		11,719.90	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97469	GROOT, INC. A WASTE CONNECTION	04/22/2025	12609381T098A	Home June 24'	0	690.65	16,098.43
20E200	2540 3210 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		690.65	
			12609382T098A	Edison- June 24'	0	1,418.22	
20E100	2540 3210 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		1,418.22	
			12609383T098A	Robinson June 24'	0	978.74	
20E400	2540 3210 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		978.74	
			12609384T098A	Lincoln June 24'	0	1,198.36	
20E300	2540 3210 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,198.36	
			12609385T098A	Costello June 24'	0	1,447.63	
20E600	2540 3210 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,447.63	
			12609386T098A	GWMS June 24'	0	1,851.49	
20E500	2540 3210 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,851.49	
			14194037T098	Home April 25'	0	793.49	
20E200	2540 3210 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		793.49	
			14194038T098	Edison April 25'	0	1,630.21	
20E100	2540 3210 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		1,630.21	
			14194039T098	Robinson April 25'	0	1,124.78	
20E400	2540 3210 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		1,124.78	
			14194040T098	Lincoln April 25'	0	1,395.26	
20E300	2540 3210 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,395.26	
			14194041T098	Costello April 25'	0	1,645.40	
20E600	2540 3210 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,645.40	
			14194042T098	GWMS April 25'	0	1,924.20	
20E500	2540 3210 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,924.20	
97470	GUARDIAN - ALTERNATE FUNDED	04/22/2025	469383 040225	Period Ending 03.31.25	0	18,362.22	18,362.22
10L000	4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.		18,362.22	
97471	HARLEM PLUMBING SUPPLY	04/22/2025	95396	GWMS	0	45.19	212.45
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		45.19	
			95817	Costello	0	167.26	
20E600	2540 4100 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		167.26	
97472	HAYES MECHANICAL LLC	04/22/2025	55504	GWMS	0	370.00	14,147.75
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		370.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E500	2540 3230 00 000000		55509	GWMS	0	1,315.00	
				OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,315.00	
20E100	2540 3230 00 000000		55510	Edison	0	527.50	
				OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		527.50	
20E400	2540 3230 00 000000		55518	Robinson	0	606.25	
				OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		606.25	
20E200	2540 3230 00 000000		55519	Home	0	448.75	
				OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		448.75	
20E400	2540 3230 00 000000		55745	Robinson	0	527.50	
				OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		527.50	
20E200	2540 3230 00 000000		55766	Home	0	370.00	
				OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		370.00	
20E200	2540 3230 00 000000		55768	Home	0	1,315.00	
				OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		1,315.00	
20E400	2540 3230 00 000000		56030	Robinson	0	6,164.00	
				OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		6,164.00	
20E100	2540 3230 00 000000		56225	Edison	0	527.50	
				OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		527.50	
20E600	2540 3230 00 000000		56233	Costello	0	842.50	
				OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		842.50	
20E500	2540 3230 00 000000		56234	GWMS	0	212.50	
				OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		212.50	
20E100	2540 3230 00 000000		56251	Edison	0	921.25	
				OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		921.25	
97473	High Impact Tutors LLC	04/22/2025	24-12GW	STEM Kits	0	7,510.00	7,510.00
10E000	2220 4000 00 440000			EDUCATION/DISTRICT OFFICE/EDUCATIONAL MEDIA SERVICES/SU		7,510.00	
97474	HOME DEPOT PRO	04/22/2025	857281307	Edison - toilet paper, hand towels	7012400071	867.20	867.20
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		867.20	
97475	IASA ILL EDUCATION JOB BANK	04/22/2025	8682-FY25	Subscription renewal to the Illinois Education Job Bank	0	400.00	400.00
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		400.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97476	ILLINOIS DEPART OF PUBLIC HEAL	04/22/2025	325 & 305	Hearing and Vision Course	0	400.00	400.00
10E000	2130 3100 00 000000			EDUCATION/DISTRICT OFFICE/HEALTH SERVICES/PROFESSIONAL		400.00	
97477	Impact Networking, LLC	04/22/2025	3435337	Lincoln - Staples (x3)	0	163.71	10,614.33
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		163.71	
10E000	2663 4100 00 000000		3435339	Lincoln - Staples	0	54.57	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		54.57	
10E000	2663 4100 00 000000		3459157	Home - Staples (x4)	0	436.56	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		436.56	
10E000	2663 4100 00 000000		3460018	Robinson - Staples	0	54.57	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		54.57	
10E000	2663 3900 00 000000		3469668	Contract overage charge for the 01.01.25 - 03.31.25 overage period	0	9,904.92	
10E000	2663 3900 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/OTH		9,904.92	
97478	IMPERIAL SURVEILLANCE INC.	04/22/2025	218784A	Home - Installation	0	932.46	2,485.82
10E200	2663 3240 00 000000			EDUCATION/HOME ELEMENTARY/TECH PROGRAMMING SERVICES/REP		932.46	
10E300	2663 3240 00 000000		222537	Lincoln - EBerry Plug & Play Home Studio Adjustable USB	0	1,553.36	
10E300	2663 3240 00 000000			EDUCATION/LINCOLN ELEMENTARY/TECH PROGRAMMING SERVICES/		1,553.36	
97479	INTERPRENET, LTD	04/22/2025	154154	IEP Meeting - Spanish	0	188.20	2,191.70
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		188.20	
10E000	4120 3040 00 000000		154732	IEP Meeting - Spanish	0	170.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		170.00	
10E000	4120 3040 00 000000		154772	IEP Meeting - Spanish	0	240.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		240.00	
10E000	4120 3040 00 000000		154774	IEP Meeting - Spanish	0	206.40	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		206.40	
			155542	IEP/Domain Meeting - Spanish	0	184.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		184.00	
			155543	Initial IEP Meeting - Spanish	0	205.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		205.00	
			156117	IEP Meeting - Spanish	0	185.40	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		185.40	
			156465	IEP Meeting - Spanish	0	186.10	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		186.10	
			156466	IEP Meeting - Spanish	0	182.60	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		182.60	
			157048	IEP Meeting - Polish	0	260.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		260.00	
			157211	IEP Meeting - Spanish	0	184.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		184.00	
97480	ISCORP	04/22/2025	0745872	May 25' hosting services	0	1,104.00	1,104.00
10E000	2663 4700 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SOF		1,104.00	
97481	JAMROSE, CHRISTOPHER	04/22/2025	CJ 040725	Mileage Reimbursement (03.31.25 - 04.01.25) IASBO Seminar	0	252.00	444.00
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		252.00	
			CJ 040725 ER	Expense Reimbursement: Hotel reimbursement for professional conference	0	192.00	
10E600	2400 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/SUPPORT SERVICES - SCHOOL		192.00	
97482	JOHNSON, DIANNA L	04/22/2025	EDL-527-050	Tuition	0	600.00	600.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Reimbursement			
10E400	1110 2300 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU		600.00	
97483	KELLY SERVICES, INC.	04/22/2025	5608104275	W.E. 03.16.25	0	31,676.48	71,672.22
10E100	1110 3140 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/PROFESSIONAL SER		6,733.60	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		3,530.90	
10E300	1110 3140 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		7,010.06	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,554.15	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		4,370.57	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		7,477.20	
			5608243700	W.E. 03.23.25	0	34,317.49	
10E100	1110 3140 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/PROFESSIONAL SER		5,223.32	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		3,066.62	
10E300	1110 3140 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		8,213.70	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,752.15	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		7,225.38	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		7,836.32	
			5608581547	W.E. 04.06.25	0	5,678.25	
10E100	1110 3140 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/PROFESSIONAL SER		201.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		100.50	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		5,376.75	
97484	KENDRICK, ANGELA M	04/22/2025	AK 031825	Expense	0	16.00	16.00
				Reimbursement (Uline Vinyl Tape)			
10E500	1120 4100 50 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S		16.00	
97485	LaGrange School District 105	04/22/2025	25010	March 25' NSLP for AB	0	68.40	68.40
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		68.40	
97486	LearnWell	04/22/2025	INV240490	Hospital Tutoring CO (03.10.25)	0	62.25	311.25
10E500	1120 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/P		62.25	
			INV242272	Hospital Tutoring GP (03.18.25 - 03.21.25)	0	249.00	
10E500	1120 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/P		249.00	
97487	LOPEZ, BETSY	04/22/2025	BL 040725	Mileage Reimbursement (03.11.25 -04.07.25)	0	218.68	218.68
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		218.68	
97488	LYONS POLICE DEPARTMENT	04/22/2025	LP 040925	Mthly SOR April	0	8,000.00	8,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
80E000	2365 1000 00 000000			25' TORT FUND/DISTRICT OFFICE/RISK MANAGEMENT/SALARIES		8,000.00	
97489	MARTINEZ, MICAL	04/22/2025	MM 040825	Mileage Reimbursement (03.11.25 - 04.08.25)	0	42.98	42.98
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		42.98	
97490	Matias, Cindy	04/22/2025	CM 040825	Mileage Reimbursement (03.19.25 - 04.08.25)	0	228.20	228.20
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		228.20	
97491	MCMILLIN, Ryan	04/22/2025	EL5703	Tuition Reimbursement	0	400.00	400.00
10E100	1110 2300 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/TUITION REIMBURS		400.00	
97492	MENARDS-FRONT END MANAGER	04/22/2025	58597	Robinson	0	335.33	604.30
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		335.33	
20E100	2540 4100 00 000000			59654 Edison OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	0	268.97	268.97
97493	MENTA ACADEMY HILLSIDE	04/22/2025	SESINV-047187	MS March 25' Tuition	0	3,323.55	11,316.90
10E600	1912 6700 00 000000			EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION		3,323.55	
10E500	1912 6700 00 000000			SESINV-047476 PP March 25' Tuition	0	5,300.25	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		5,300.25	
10E500	1912 6700 00 000000			SESINV-047477 MM March 25' Tuition	0	2,693.10	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		2,693.10	
97494	MIGALA, MELISSA G	04/22/2025	MM 041025	Expense Reimbursement: PBIS	0	300.00	300.00
10E600	1110 4110 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		300.00	
97495	NAPERVILLE PSYCHIATRIC VENTURE	04/22/2025	103-16	A.S. E-One Hour Tutoring Services: GWMS (03.17.25 - 03.21.25)	0	249.60	249.60
10E500	1120 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/P		249.60	
97496	NICOR GAS	04/22/2025	30067700002 031025	Home 02.04.25 -	0	2,196.68	23,711.16

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				03.06.25			
20E200	2540 4650 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		2,196.68	
			41174700009 031025	Edison 02.04.25 -	0	4,385.60	
				03.06.25			
20E100	2540 4650 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		4,385.60	
			41400800003 032525	Lincoln 02.19.25	0	4,513.81	
				- 03.21.25			
20E300	2540 4650 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		4,513.81	
			46930800001 032825	Robinson 02.24.25	0	2,251.07	
				- 03.26.25			
20E400	2540 4650 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		2,251.07	
			72030800006 032525	Board of Ed	0	1,752.10	
				02.19.25 -			
				03.20.25			
20E000	2540 4650 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,752.10	
			74981782589 032725	Costello 02.21.25	0	1,813.43	
				- 03.25.25			
20E600	2540 4650 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,813.43	
			82030800005 032725	GWMS 02.21.25 -	0	6,541.94	
				03.25.25			
20E500	2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		6,541.94	
			92030800004 032725	Annex 02.21.25 -	0	256.53	
				03.25.25			
20E500	2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		256.53	
97497	NORTHERN ILLINOIS UNIVERSITY	04/22/2025	20250321-00001	Spring 2025 End-of-Year Career Fair	0	175.00	175.00
10E000	1110 3190 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/OTHER PROFESSIONAL		175.00	
97498	ODELSON & STERK, LTD.	04/22/2025	239	Svcs thru 02.28.25	0	15,932.94	15,932.94
10E000	2310 3180 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/L		15,932.94	
97499	OPEN KITCHENS	04/22/2025	32025	March 25' Billing	0	79,577.00	80,242.18
10E100	2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA		9,688.25	
10E200	2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT		9,432.00	
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		10,961.50	
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		10,088.25	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		31,536.75	
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		7,870.25	
			IN10204351	March 25' A 1a	0	665.18	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				cart			
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		665.18	
97500	PARENTS AS TEACHERS NATIONAL C	04/22/2025	873281	Parents as Teachers Prevention Initiative International Conference (0-3) for Mica Martinez. Invoice CONF24-092024-3188	3012400019	700.00	920.00
10E000	3000 4100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		700.00	
			874920	B3-Program (1.00) Model Certified Subscription for: Donna Gill Invoice 874920	3012400022	220.00	
10E000	3000 4100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		220.00	
97501	Peerless Network, Inc.	04/22/2025	72796	04.01.25 - 04.30.25	0	569.87	569.87
20E100	2540 3440 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		142.47	
20E200	2540 3440 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		142.47	
20E500	2540 3440 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		142.47	
20E600	2540 3440 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		142.46	
97502	ProCare Therapy	04/22/2025	211175194	W.E. 03.07.25	0	3,571.05	39,949.80
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,571.05	
			21160519	W.E. 03.14.25	0	1,485.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		1,485.00	
			21161772	W.E. 03.14.25	0	3,562.50	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		3,562.50	
			21161776	W.E. 03.14.25	0	3,800.00	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,800.00	
			21164664	W.E. 02.21.25	0	2,937.40	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		2,937.40	
			21164665	W.E. 02.28.25	0	3,776.25	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,776.25	
			21165886	W.E. 03.21.25	0	1,485.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		1,485.00	
			21166890	W.E. 03.21.25	0	3,562.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		3,562.50	
			21167406	W.E. 03.21.25	0	3,800.00	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,800.00	
			21170390	W.E. 03.28.25	0	990.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		990.00	
			21171923	W.E. 03.28.25	0	3,562.50	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		3,562.50	
			21171924	W.E. 03.28.25	0	3,800.00	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,800.00	
			21175192	W.E. 03.14.25	0	3,617.60	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,617.60	
97503	Professional Pest Control, Inc	04/22/2025	18953	March 25' Billing	0	560.00	560.00
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		80.00	
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		75.00	
20E300	2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		90.00	
20E400	2540 3230 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		80.00	
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		95.00	
20E600	2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		80.00	
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		60.00	
97504	QUALITY NETWORK SOLUTIONS, INC	04/22/2025	78580	Keyboards for Chromebook Repairs	7042400037	2,442.75	30,626.48
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		2,442.75	
			78583	Projector Lamp Bulb (GWMS Rm 115)	7042400039	64.38	
10E500	2663 3240 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/TECH PROGRAMMING SER		64.38	
			78584	Refurbished test phone and microphone	7042400040	172.15	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		172.15	
			78585	Refurbished phones for MFA	7042400041	561.60	
10E000	2663 7400 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/EQU		561.60	
			78586	Protective Cover I-Pad Case (Lincoln Rm 302)	7042400042	17.25	
10E400	2663 3240 00 000000			EDUCATION/ROBINSON ELEMENTARY/TECH PROGRAMMING SERVICES		17.25	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			78597	Mice for District-wide testing (200)	7042400043	247.44	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		247.44	
			78810	April 25' monthly charges	0	26,501.91	
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		26,501.91	
			79004	Monthly VoIP Phone Charges - April 25'	0	619.00	
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		619.00	
97505	QUINLAN & FABISH MUSIC CO	04/22/2025	16320400	Bass clarinet repair	5002400080	324.60	1,853.59
10E500	1590 3230 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		324.60	
			16384651	Rico Bb Clarinet Reed - #3 - 10/Box 3	5002400090	21.99	
10E500	1590 5400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		21.99	
			16385758	Trombone repair	5002400091	22.00	
10E500	1590 5400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		22.00	
			16485504	Ludwig Maple Drumset, Downbeat outfit	5002400054	1,485.00	
10E500	1590 5400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		1,485.00	
97506	RIVERA, KRISTOPHER	04/22/2025	KR 040925	Mileage Reimbursement (03.31.25 - 04.09.25)	0	560.00	641.48
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		560.00	
			KR 041125	Mileage Reimbursement 04.11.25	0	81.48	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		81.48	
97507	SAM'S CLUB DIRECT	04/22/2025	437979636 032025	03.20.25 Statement	0	1,636.50	1,636.50
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		381.66	
10E000	1274 4100 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		1,035.98	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		218.86	
97508	SASED	04/22/2025	1002500314	OT/PT PreBill FY24/25	0	12,744.00	105,369.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1912 6700 00 000000			EDUCATION/HOME ELEMENTARY/OTHER LEA PRIVATE TUITION/TUI		9,558.00	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		3,186.00	
			1002500423	FY25 1:1 Medical Aide Pre-Bill C.M.	0	92,625.00	
10E200	1912 6700 00 000000			EDUCATION/HOME ELEMENTARY/OTHER LEA PRIVATE TUITION/TUI		92,625.00	
97509	SAWA, MEGAN E	04/22/2025	UNV-501-0502	Tuition Reimbursement	0	400.00	400.00
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		400.00	
97510	SCHINDLER ELEVATOR CORPORATION	04/22/2025	8106875306	Edison - Quarterly Bill (04.01.25 - 06.30.25)	0	900.48	900.48
20E100	2540 3200 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		900.48	
97511	SCHOOL NURSE SUPPLY INC	04/22/2025	1046038-IN	Edison Nurse Supplies: Kleenex /Nail Clipper / Curad Nitrile Powder Free gloves Medium and Large.	1002400015	73.02	133.05
10E100	2130 4100 00 000000			EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/SUPPLIES		73.02	
			1046040-IN	Robinson School Nurse Dept Supply: 5-wing 3x3 50 ct / Non- Sterile Cotton Roll 50 per / Ibuprofen 100 ct/ Menthol cough drop 30 ct/ 1/2 oz paper souffle cups 250 ct.	4002400025	60.03	
10E400	2130 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/HEALTH SERVICES/SUPPLIES		60.03	
97512	SCHURE, Allen	04/22/2025	031725 AS	GWMS Boys Volleyball	0	70.00	70.00
10E500	1501 3190 00 000105			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		70.00	
97513	SEAL SOUTH, INC	04/22/2025	10076	Tuition March 25' DF	0	5,606.40	5,606.40
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		5,606.40	
97514	Shulman, Zoey	04/22/2025	ZS 1202-0319	Lunch Duty for School	0	900.00	900.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2560 1310 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/TEACHER EXTRA D		900.00	
97515	SOARING EAGLE ACADEMY	04/22/2025	23512	KM March 25' Tuition	0	8,037.28	8,037.28
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		8,037.28	
97516	Sourcewell	04/22/2025	INV00004205	Quote 00002660 SpringMath License Term 1 3/1/25-6/30/25	7032400080	4,182.50	4,182.50
10E000	2230 3000 00 440000			EDUCATION/DISTRICT OFFICE/ASSESSMENT AND TESTING/PURCHA		4,182.50	
97517	SOUTH COOK INTERMEDIATE SERVIC	04/22/2025	10.103-1	Course 07783: Self-Care for LEaders: Identifying Purpose & Redfining Practice (GWMS R.S.)	0	225.00	450.00
10E500	2400 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/SUPPORT SERVICES - S		225.00	
			10.9242	Course 07761: How to Establish a Supportive and Effective MTS Culture (GWMS R.S)	0	225.00	
10E500	2400 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/SUPPORT SERVICES - S		225.00	
97518	Sunbelt Staffing, LLC	04/22/2025	21164507	W.E. 02.22.25	0	4,247.30	48,140.90
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		4,247.30	
			21164508	W.E. 03.01.25	0	5,500.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		5,500.00	
			21164536	W.E. 02.22.25	0	4,580.60	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		4,580.60	
			21164537	W.E. 03.01.25	0	7,933.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		7,933.00	
			21164579	W.E. 03.01.25	0	440.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		440.00	
			21175468	W.E. 03.08.25	0	7,253.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		7,253.00	
			21175474	W.E. 03.08.25	0	5,060.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		5,060.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000 2210 3100 00 462000			21175478	W.E. 03.15.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	4,867.80	4,867.80
10E000 2210 3100 00 462000			21175502	W.E. 03.15.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	7,214.20	7,214.20
10E000 2210 3100 00 462000			21175505	W.E. 03.08.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	605.00	605.00
10E000 2210 3100 00 462000			21175508	W.E. 03.15.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	440.00	440.00
97519 T-MOBILE 20E000 2540 3440 00 000000		04/22/2025	972033599 032125	02.21.25-03.20.25 OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE	0	150.00	150.00
97520 TEACHER'S DISCOVERY 10E000 1250 4100 00 430000		04/22/2025	205005	Quote 461635 Voces Digital License Renewal EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I	7032400025	1,000.00	1,000.00
97521 THOMSON REUTERS - WEST 10E000 1205 3160 00 000000		04/22/2025	851750299	April 25' Online/software subscription charges EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES	0	761.20	761.20
97522 Tyler Technologies, Inc 10E000 2520 3900 00 000000		04/22/2025	025-501358	Project Manager (02.11.25 - 02.13.25) EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS	0	255.00	510.00
10E000 2520 3900 00 000000			025-503069	Project Manager (March 21 2025) EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS	0	255.00	255.00
97523 UNIQUE PRODUCTS 20E300 2540 3230 00 000000		04/22/2025	480902	Lincoln - Trip Charge Kit/CB-20 circuit/labor OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA	0	250.80	250.80
97524 VANDER PLOEG, GUADALUPE 10E000 2330 3320 00 000000		04/22/2025	GVP 040725	GVP Expense EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S	0	403.97	403.97
97525 Ventris Learning, LLC 10E600 1110 4100 00 000000		04/22/2025	20252693	Chris Jamrose order for teacher manuals EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES	6002400041	230.00	230.00
97526 VERIZON WIRELESS		04/22/2025	6109270969	Billing 02.24.25 - 03.23.25	0	1,245.72	1,245.72

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		1,245.72	
97527	VILLAGE OF LYONS WATER DEPARTM	04/22/2025	13293 033125	Costello Svc. 01.16.25 - 03.15.25	0	859.50	859.50
20E600	2540 3700 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		859.50	
97528	VILLAGE OF STICKNEY WATER DEPT	04/22/2025	101878 041425	Home 03.12.25 - 04.14.25	0	693.00	1,286.65
20E200	2540 3700 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		693.00	
			101884 041425	Edison 03.12.25 - 04.14.25	0	593.65	
20E100	2540 3700 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		593.65	
97529	VILLAGE OF BROOKFIELD	04/22/2025	400067001 040725	Lincoln reading 03.01.25 - 03.31.25	0	697.84	697.84
20E300	2540 3700 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		697.84	
97530	Wang, Jing Jasmine	04/22/2025	CIL512	Tuition Reimbursement	0	600.00	600.00
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		600.00	
97531	WEST 40 INTERMEDIATE SERVICE C	04/22/2025	250792	SCOTY Award	0	570.00	570.00
10E000	2310 3900 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/O		570.00	
97532	WEST 40 ISC #2	04/22/2025	250845	West40 Painted Ladies Butterfly Project. Kits, Mesh Houses and Activity Packets Payment by check must be exchanged in person at pickup on April 10th	7032400082	1,870.00	1,870.00
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		1,870.00	
97533	WEST MUSIC	04/22/2025	SI2512059	West Music order for Mr. Sedlacek	6002400050	166.00	166.00
10E600	1110 4100 12 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES/MUSIC		166.00	
97534	WOODS, GREGORY	04/22/2025	GW 032425	Collage Concert, District 103 Fine Arts Festival GWMS	0	200.00	200.00
10E500	1120 4100 12 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S		200.00	
97535	YURITZY 2 INC	04/22/2025	1330	Fertilizer - All	0	3,990.00	3,990.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
Schools							
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		455.00	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		455.00	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		845.00	
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		725.00	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		925.00	
20E600	2540 4100 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		585.00	
				102 Computer	Check(s) For a Total of		1,761,666.06

	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
	102	Computer	Checks For a Total of	1,761,666.06
Total For	102	Manual, Wire Tran, ACH & Computer	Checks	1,761,666.06
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,761,666.06

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION	638,703.35	0.00	673,923.17	1,312,626.52
20	OP, BLDG,MAIN	0.00	0.00	116,552.27	116,552.27
40	TRANSPORTION	0.00	0.00	308,839.79	308,839.79
60	CAP PROJ	0.00	0.00	15,647.48	15,647.48
80	TORT FUND	0.00	0.00	8,000.00	8,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97434	AMAZON CAPITAL SERVICES	04/22/2025	11V3-4TP1-VLNG	PE Equipment	5002400093	39.99	7,801.47
10E500	1120 4100 50 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S		39.99	
			13F7-YKQR-QTRP	Classroom Order for Mrs. Balmer	6002400045	107.06	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		107.06	
			13PJ-FKHW-PQ6X	Art supplies	3002400023	205.83	
10E300	1110 4100 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES		205.83	
			13QV-NV3R-N4DR	Materials for Spanish for Young Learners program	7002400065	207.72	
10E000	1801 4100 00 490900			EDUCATION/DISTRICT OFFICE/ESL LIPLES/SUPPLIES/LIPLES		207.72	
			17JF-PF3C-L6N1	Headphones for IAR testing	7032400081	1,174.04	
10E000	2230 3000 00 440000			EDUCATION/DISTRICT OFFICE/ASSESSMENT AND TESTING/PURCHA		1,174.04	
			17L7-3JNP-YKVV	PBIS ORDER Q-3 Spring	4002400028	565.89	
10E400	1110 4110 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/SUPPLIES		565.89	
			199Q-PIW1-1JPP	Costello PBS Team order	6002400047	267.13	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		267.13	
			19VC-WVJH-RQWV	Art Supplies	2002400020	419.34	
10E200	1110 4100 02 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES/ART		419.34	
			1CFY-WWQ3-Y63T	File, hanging and reading folders . Pencils packing tape, teachers tape	5002400086	218.98	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		218.98	
			1CLN-YVCL-T4YK	Order for Mrs. Alonzo's classroom	6002400044	114.66	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		114.66	
			1CLN-YVCL-V6VN	Lincoln Nurse Dept. Size top Freezer -2 Door Freezer Adjustable.	3002400019	299.00	
10E300	2130 4100 00 000000			EDUCATION/LINCOLN ELEMENTARY/HEALTH SERVICES/SUPPLIES		299.00	
			1CYP-GDJ3-XKXW	Business Office	7002400060	181.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				supplies: - Dry Erase Calendar Whiteboard for Wall, 48" x 36" Monthly + Weekly Large Magnetic White Board Calendar Dry Erase, Silver Aluminum Frame Calendar Board for monthly and weekly project planning/deadlines - Label maker for file folders			
10E000	2520 4100 00 000000			EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/SUPPLIES		181.98	
			1FN6-3WV-FNF6	Pre-K Screening Material (Two-Pockets, Folders Green, 25-Pack) Size (EZ-32560)	3012400038	132.90	
10E000	1275 4100 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD PRE K/SUPPLIE		132.90	
			1FXX-97GP-TLLM	library staff	4002400023	293.74	
10E400	2220 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/EDUCATIONAL MEDIA SERVICE		293.74	
			1GTV-KRQH-116C	Pencils, kleenex	5002400087	209.47	
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		209.47	
			1H93-RFH3-RNPV	7 Mighty Moves Books- 7 copies	7032400078	160.93	
10E000	1251 3140 00 493200			EDUCATION/DISTRICT OFFICE/TITLE II GRANT/PROFESSIONAL S		160.93	
			1JGM-X1XY-VKL7	Miss Migala order for classroom	6002400046	100.74	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		100.74	
			1K3W-KXDT-MFMJ	Supplies for BOE minutes.	7002400066	844.82	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		844.82	
			1K3W-KXDT-PX7M	Lauren Panzeca classroom order	6002400049	106.26	
10E600	1110 4100 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		106.26	
			1K3W-KXDT-PXCH	Laptop USBC to HDMI Adaptor for	7002400067	144.97	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Director Koenigs Surface Pro Job Fair Backdrop bag with wheels			
10E000	2642 4100 00 000000		EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/SUPPLIES			144.97	
			1M1X-746T-KQQV	IAR Supplies	7032400079	417.51	
10E000	1250 4100 00 430000		EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I			417.51	
			1PT6-DTWK-17R9	Book, class set	5002400085	93.60	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			93.60	
			1QH9-7DCQ-VMNV	Office Supplies	2002400017	189.99	
10E200	1110 4100 00 000000		EDUCATION/HOME ELEMENTARY/ELEMENTARY/SUPPLIES			189.99	
			1QPC-L9WC-WJDJ	Bulk Birthday Cards	7002400063	45.98	
10E000	2642 4100 00 000000		EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/SUPPLIES			45.98	
			1R7L-TCK6-M77N	supplies	3002400021	169.28	
10E300	1110 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/SUPPLIES			169.28	
			1R9G-TV9W-L1XQ	principal supplies	4002400030	28.93	
10E400	2400 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/SUPPORT SERVICES - SCHOOL			28.93	
			1R9G-TV9W-M6VP	Order for Mrs. Luciano's classroom	6002400043	119.97	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			119.97	
			1T33-F6GK-PHWJ	Classroom order for Mrs. Colucci	6002400042	100.41	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			100.41	
			1T33-F6GK-QFM3	Jen Egan order for Intervention	6002400038	11.18	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			11.18	
			1T33-F6GK-QXMJ	Order for Principal	4002400029	26.98	
10E400	2400 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/SUPPORT SERVICES - SCHOOL			26.98	
			1VDK-CXXQ-N6T3	IAR incentives for students	6002400040	70.97	
10E600	1110 4100 00 000000		EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES			70.97	
			1VDK-CXXQ-QDHK	ID Cards	5002400095	44.98	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			44.98	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			1XCQ-CP6J-VKHY	Snacks-Nurses office	5002400092	64.29	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			64.29	
			1XKY-JLC7-TFFF	White board	5002400083	139.98	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			139.98	
			1XVC-9JFF-R1MK	Microphone, mouse pad, 3 ring binders	5002400081	132.28	
10E500	1110 4100 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES			132.28	
			1XVC-9JFF-W4TR	SPED-Amazon Basis Expanding File Folder Organizer, Letter Size 3.5-Inch 25-pack, 9.5 x 11.75 Brown. 6 Boxes	7022400049	51.96	
10E000	1205 4100 00 000000		EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES			51.96	
			1XYJ-1KRQ-XG6H	Office supplies	3002400022	132.64	
10E300	2400 4100 00 000000		EDUCATION/LINCOLN ELEMENTARY/SUPPORT SERVICES - SCHOOL			132.64	
			1Y1R-J3RL-W4FQ	Wall Clock for conference room	7002400062	34.98	
10E000	2320 4100 00 000000		EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV			34.98	
			1YJW-VWG7-YNCP	Orden for Kindergarten round up	4002400026	36.92	
10E400	2400 4100 00 000000		EDUCATION/ROBINSON ELEMENTARY/SUPPORT SERVICES - SCHOOL			36.92	
			1YNW-NN9G-WL4P	Lincoln CD CLASS: Howard Leight by Honeywell Leightning L1 Shooting Earmuff (R-01524),Light Gray Requested by: Ashley Singer	7022400046	93.19	
10E000	1205 4100 00 000000		EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/SUPPLIES			93.19	
97435	Aya Healthcare, Inc	04/22/2025	10518999	Special Education Teacher (03.03.25 - 03.06.25)	0	2,640.00	12,342.00
10E500	1110 3140 00 000000		EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO			2,640.00	
			10531691	Special Education Teacher (03.10.25)	0	3,410.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E500	1110 3140 00 000000			- 03.14.25) EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,410.00	
			10548336	Special Education Teacher (03.17.25	0	3,300.00	
10E500	1110 3140 00 000000			- 03.21.25) EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,300.00	
			10563490	Special Education Teacher (03.24.25	0	2,992.00	
10E500	1110 3140 00 000000			- 03.28.25) EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		2,992.00	
97436	BIAGI, PATRICIA	04/22/2025	EDI 6030-2	Tuition Reimbursement	0	200.00	200.00
10E500	1120 2300 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/T		200.00	
97437	BLUE CROSS BLUE SHIELD OF IL	04/22/2025	210865178599	Service 03.01.25 - 03.31.25	0	620,341.13	620,341.13
10L000	4867 0000 00 000000			EDUCATION/DISTRICT OFFICE/BCBS PPO Flex/.		620,341.13	
97438	BMO HARRIS COMMERCIAL CARD	04/22/2025	1793 040525	March 25' Charges	0	707.05	707.05
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		186.70	
10E000	2320 3300 00 000000			EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV		250.31	
10E000	2320 4100 00 000000			EDUCATION/DISTRICT OFFICE/EXECUTIVE ADMINISTRATION SERV		143.52	
10E000	2642 4100 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/SUPPLIES		26.52	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		100.00	
97439	BOB & JOHN'S MOBIL	04/22/2025	0127864	February 25' Service	0	40.77	293.74
20E000	2545 4640 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI		40.77	
			0127866	March 25' Service	0	78.81	
20E000	2545 4640 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI		78.81	
			0127871	March 25' Service	0	93.37	
20E000	2545 4640 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI		93.37	
			0127874	March 25' Service	0	80.79	
20E000	2545 4640 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/VEHICLE SERVICING AND MAI		80.79	
97440	Bradshaw, Kelly A	04/22/2025	D103-3	For Services Rendered from August 31, 2024 to October 31, 2024	0	8,030.00	8,030.00
10E000	2520 3900 00 000000			EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS		8,030.00	
97441	BRAINPOP	04/22/2025	US538698	Quote# 00089381 BrainPOP District	7032400052	14,638.00	14,638.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				License Renewal eff 10/16/24-10/15/202 5			
10E000	1250 3100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL AND TECH		14,638.00	
97442	BRITTEN SCHOOL	04/22/2025	16496	FA, CG March 25' Tuition	0	8,401.60	8,401.60
10E300	1912 6700 00 000000			EDUCATION/LINCOLN ELEMENTARY/OTHER LEA PRIVATE TUITION/		5,601.00	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		2,800.60	
97443	BUCKEYE CLEANING CENTERS	04/22/2025	90655705	Robinson - muscle cleaner, tile & bowl cleaner, disinfectant, HD cleaner, all purpose cleaner, dy-phase, carpet spotter, carpet cleaner, hand soap, plastic bottles, bottles sprayers	7012400050	18.36	7,985.24
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		18.36	
			90660474	Auto Scrubber (Floor stripper)	7012400067	6,860.00	
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		2,286.66	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		2,286.66	
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		2,286.68	
			90661344	Lincoln - hand soap, disinfectant, hydrogen perox cleaner, floor cleaner, burnish pads, equity floor spray, turf pad	7012400072	1,106.88	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,106.88	
97444	CASE LOTS INC	04/22/2025	102	Home - toilet paper, can liners	7012400073	954.50	8,745.85
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		954.50	
			156	Costello - can liners, toilet bowl cleaner, hand soap, paper	7012400074	1,788.75	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E600	2540 4100 00 000000			towels, toilet paper, table time			
			OP, BLDG,MAIN/COSTELLO	ELEMENTARY/OPERATION AND MAINTEN		1,788.75	
			30015	Edison -	7012400062	700.25	
				absorbent, vinegar, laundry power, can liners			
20E100	2540 4100 00 000000					700.25	
			OP, BLDG,MAIN/EDISON	ELEMENTARY/OPERATION AND MAINTENAN			
			30472	Robinson - can	7012400069	819.25	
				liners, pinesol, bleach			
20E400	2540 4100 00 000000					819.25	
			OP, BLDG,MAIN/ROBINSON	ELEMENTARY/OPERATION AND MAINTEN			
			30475	Home - can	7012400068	918.10	
				liners, bleach, toilet tissue, laundry powder, mr clean, scrub sponges, gloves, dry mop kit, finish bucket			
20E200	2540 4100 00 000000					918.10	
			OP, BLDG,MAIN/HOME	ELEMENTARY/OPERATION AND MAINTENANCE			
			30513	GWMS - can	7012400070	3,565.00	
				liners, hand soap, CLR, toilet paper, hand towels, gloves, glue traps			
20E500	2540 4100 00 000000					3,565.00	
			OP, BLDG,MAIN/WASHINGTON	MIDDLE SCHOOL/OPERATION AND MA			
97445	Centegix	04/22/2025	INV5077	Centegix - Safety Platform	7042400048	51,300.00	51,300.00
10E000	2540 4000 00 499806					51,300.00	
			EDUCATION/DISTRICT OFFICE/OPERATION AND MAINTENANCE OF				
97446	CHILDHOOD VICTORIES, INC.	04/22/2025	1745	Be Seen and Heard presentation	0	9,000.00	9,000.00
10E000	1250 3121 00 430000					9,000.00	
			EDUCATION/DISTRICT OFFICE/TITLE I/PROFESSIONAL SERVICES				
97447	CIT	04/22/2025	46810482	Docuware April 25'	0	3,140.94	3,140.94
10E000	2520 3900 00 000000					3,140.94	
			EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS				
97448	CITY SOCIAL MARKETING SOLUTION	04/22/2025	1355	April 25' Communication	0	7,500.00	7,500.00
10E000	2663 3900 00 000000					7,500.00	
			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/OTH				
97449	CONNOR & GALLAGHER INS. SERVIC	04/22/2025	5911	ACA Reporting	7002400064	3,956.00	3,956.00

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		3,956.00	
97450	Cordogan Clark & Assoc., Inc.	04/22/2025	28087	For Professional Services thru March 31, 2025	0	15,647.48	15,647.48
60E000	2530 5000 00 000000			CAP PROJ/DISTRICT OFFICE/FACILITIES ACQUISITION AND CON		15,647.48	
97451	Cross Country Education	04/22/2025	3006651	Speech Language Pathologist (W.E. 03.14.25)	0	3,594.64	10,619.28
10E300	1110 3140 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		702.66	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,891.98	
			3007357	Speech Language Pathologist (W.E. 03.21.25)	0	3,545.64	
10E300	1110 3140 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		702.66	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,842.98	
			3007899	Speech Language Pathologist (W.E. 03.28.25)	0	3,479.00	
10E300	1110 3140 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		1,421.00	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,058.00	
97452	Curious Little Minds, LLC	04/22/2025	1171	Infant Mental Health Consultation	0	387.50	387.50
10E000	3000 3100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/PROFESSION		387.50	
97453	DEMCO INC	04/22/2025	7616611	Book Jackets 19"	5002400089	42.13	42.13
10E500	1110 4100 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/SUPPLIES		42.13	
97454	DIRECT ENERGY SERVICES	04/22/2025	251050056750810	Service 02.20.25 - 03.25.25	0	33,010.85	33,010.85
20E100	2540 4660 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		3,530.95	
20E200	2540 4660 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		5,687.00	
20E300	2540 4660 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		4,450.35	
20E400	2540 4660 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		3,217.19	
20E500	2540 4660 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		11,206.36	
20E600	2540 4660 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		4,919.00	
97455	DOMANICO PSYCHOLOGICAL SERVICE	04/22/2025	3048	Psych Evaluation AG	0	950.00	950.00
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		950.00	
97456	EASTER SEALS METROPOLITAN CHIC	04/22/2025	30579	KU July 24' Tuition	0	7,892.28	28,602.68
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		7,892.28	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			31918	PRI & KU March 25' Tuition	0	12,973.12	
10E100	1912 6700 00 000000			EDUCATION/EDISON ELEMENTARY/OTHER LEA PRIVATE TUITION/T		7,737.28	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		5,235.84	
			31977	RH March 25' Tuition	0	7,737.28	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		7,737.28	
97457	EMBRACE EDUCATION	04/22/2025	19027	EmbraceDS: Direct Service	0	397.64	397.64
10E000	1205 3160 00 000000			EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES		397.64	
97458	EQUIFAX / TALX UC EXPRESS	04/22/2025	0805396 040425	Unemployment Claim N.G. 10.01.24 - 12.31.24	0	4,130.00	4,130.00
10E000	2642 3900 00 000000			EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS		4,130.00	
97459	FIRST STUDENT HODGKINS	04/22/2025	12024894	December 24' Service	0	46,056.66	166,979.38
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		46,056.66	
			12030600	January 25' Service	0	56,866.05	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		56,866.05	
			12036625	February 25' Service	0	64,056.67	
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		64,056.67	
97460	FLEXIBLE BENEFITS SERVICE CORP	04/22/2025	741149409407	FSA 04.04.25 (Period 03.01.25 - 03.31.25)	0	67.50	67.50
10E000	1110 2940 00 000000			EDUCATION/DISTRICT OFFICE/ELEMENTARY		67.50	
97461	FOLLETT SCHOOL SOLUTIONS, LLC	04/22/2025	542641F	Library Books	2002400019	1,123.61	1,123.61
10E200	2220 4100 00 000000			EDUCATION/HOME ELEMENTARY/EDUCATIONAL MEDIA SERVICES/SU		1,123.61	
97462	GEORGE WASHINGTON MIDDLE SCHOO	04/22/2025	GWMS 032125	Postage	0	13.06	13.06
10E500	2400 3400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/SUPPORT SERVICES - S		13.06	
97463	GIANT STEPS	04/22/2025	103L-0225EF	HH February 25' Lunch	0	117.00	20,080.68
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		117.00	
			103L-0325E	ED, HH, VN March 25' Tuition	0	19,963.68	
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		13,309.12	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		6,654.56	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97464	GILL, DONNA M	04/22/2025	DG 040825	Mileage Reimbursement (02.18.25 - 04.07.25)	0	46.58	46.58
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		46.58	
97465	GLOBAL WATER TECHNOLOGY	04/22/2025	147816	April 25' Water Treatment	0	364.44	364.44
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		364.44	
97466	Grand Canyon University	04/22/2025	24766	BC Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	6,573.20
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
			24767	LG Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
			24768	DL Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
			24769	JS Tuition: Assessment and Eligibility in Special Educ: Mild to Moderate Disability	0	1,643.30	
10E000	1110 2300 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/TUITION REIMBURSEM		1,643.30	
97467	GRAND PRAIRIE TRANSIT	04/22/2025	RTINV1006839	March 25' Transportation	0	141,860.41	141,860.41
40E000	2550 3310 00 000000			TRANSPORTION/DISTRICT OFFICE/PUPIL TRANSPORTATION SERVI		141,860.41	
97468	GreatAmerica Financial Service	04/22/2025	38914503	Period Covered 05.01.25 - 05.31.25	0	11,719.90	11,719.90
10E000	2663 3230 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/REP		11,719.90	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97469	GROOT, INC. A WASTE CONNECTION	04/22/2025	12609381T098A	Home June 24'	0	690.65	16,098.43
20E200	2540 3210 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		690.65	
			12609382T098A	Edison- June 24'	0	1,418.22	
20E100	2540 3210 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		1,418.22	
			12609383T098A	Robinson June 24'	0	978.74	
20E400	2540 3210 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		978.74	
			12609384T098A	Lincoln June 24'	0	1,198.36	
20E300	2540 3210 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,198.36	
			12609385T098A	Costello June 24'	0	1,447.63	
20E600	2540 3210 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,447.63	
			12609386T098A	GWMS June 24'	0	1,851.49	
20E500	2540 3210 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,851.49	
			14194037T098	Home April 25'	0	793.49	
20E200	2540 3210 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		793.49	
			14194038T098	Edison April 25'	0	1,630.21	
20E100	2540 3210 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		1,630.21	
			14194039T098	Robinson April 25'	0	1,124.78	
20E400	2540 3210 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		1,124.78	
			14194040T098	Lincoln April 25'	0	1,395.26	
20E300	2540 3210 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		1,395.26	
			14194041T098	Costello April 25'	0	1,645.40	
20E600	2540 3210 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,645.40	
			14194042T098	GWMS April 25'	0	1,924.20	
20E500	2540 3210 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		1,924.20	
97470	GUARDIAN - ALTERNATE FUNDED	04/22/2025	469383 040225	Period Ending 03.31.25	0	18,362.22	18,362.22
10L000	4865 0000 00 000000			EDUCATION/DISTRICT OFFICE/Guardian Flex Dental/.		18,362.22	
97471	HARLEM PLUMBING SUPPLY	04/22/2025	95396	GWMS	0	45.19	212.45
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		45.19	
			95817	Costello	0	167.26	
20E600	2540 4100 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		167.26	
97472	HAYES MECHANICAL LLC	04/22/2025	55504	GWMS	0	370.00	14,147.75
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		370.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
20E500	2540 3230 00 000000		55509	GWMS OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA	0	1,315.00 1,315.00	
20E100	2540 3230 00 000000		55510	Edison OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	0	527.50 527.50	
20E400	2540 3230 00 000000		55518	Robinson OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN	0	606.25 606.25	
20E200	2540 3230 00 000000		55519	Home OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE	0	448.75 448.75	
20E400	2540 3230 00 000000		55745	Robinson OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN	0	527.50 527.50	
20E200	2540 3230 00 000000		55766	Home OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE	0	370.00 370.00	
20E200	2540 3230 00 000000		55768	Home OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE	0	1,315.00 1,315.00	
20E400	2540 3230 00 000000		56030	Robinson OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN	0	6,164.00 6,164.00	
20E100	2540 3230 00 000000		56225	Edison OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	0	527.50 527.50	
20E600	2540 3230 00 000000		56233	Costello OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN	0	842.50 842.50	
20E500	2540 3230 00 000000		56234	GWMS OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA	0	212.50 212.50	
20E100	2540 3230 00 000000		56251	Edison OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	0	921.25 921.25	
97473	High Impact Tutors LLC 10E000 2220 4000 00 440000	04/22/2025	24-12GW	STEM Kits EDUCATION/DISTRICT OFFICE/EDUCATIONAL MEDIA SERVICES/SU	0	7,510.00 7,510.00	7,510.00
97474	HOME DEPOT PRO 20E100 2540 4100 00 000000	04/22/2025	857281307	Edison - toilet paper, hand towels OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	7012400071	867.20 867.20	867.20
97475	IASA ILL EDUCATION JOB BANK 10E000 2642 3900 00 000000	04/22/2025	8682-FY25	Subscription renewal to the Illinois Education Job Bank EDUCATION/DISTRICT OFFICE/HUMAN RESOURCES/OTHER PURCHAS	0	400.00 400.00	400.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
97476	ILLINOIS DEPART OF PUBLIC HEAL	04/22/2025	325 & 305	Hearing and Vision Course	0	400.00	400.00
10E000	2130 3100 00 000000			EDUCATION/DISTRICT OFFICE/HEALTH SERVICES/PROFESSIONAL		400.00	
97477	Impact Networking, LLC	04/22/2025	3435337	Lincoln - Staples (x3)	0	163.71	10,614.33
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		163.71	
10E000	2663 4100 00 000000		3435339	Lincoln - Staples	0	54.57	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		54.57	
10E000	2663 4100 00 000000		3459157	Home - Staples (x4)	0	436.56	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		436.56	
10E000	2663 4100 00 000000		3460018	Robinson - Staples	0	54.57	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		54.57	
10E000	2663 3900 00 000000		3469668	Contract overage charge for the 01.01.25 - 03.31.25 overage period	0	9,904.92	
10E000	2663 3900 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/OTH		9,904.92	
97478	IMPERIAL SURVEILLANCE INC.	04/22/2025	218784A	Home - Installation	0	932.46	2,485.82
10E200	2663 3240 00 000000			EDUCATION/HOME ELEMENTARY/TECH PROGRAMMING SERVICES/REP		932.46	
10E300	2663 3240 00 000000		222537	Lincoln - EBerry Plug & Play Home Studio Adjustable USB	0	1,553.36	
10E300	2663 3240 00 000000			EDUCATION/LINCOLN ELEMENTARY/TECH PROGRAMMING SERVICES/		1,553.36	
97479	INTERPRENET, LTD	04/22/2025	154154	IEP Meeting - Spanish	0	188.20	2,191.70
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		188.20	
10E000	4120 3040 00 000000		154732	IEP Meeting - Spanish	0	170.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		170.00	
10E000	4120 3040 00 000000		154772	IEP Meeting - Spanish	0	240.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		240.00	
10E000	4120 3040 00 000000		154774	IEP Meeting - Spanish	0	206.40	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		206.40	
			155542	IEP/Domain Meeting - Spanish	0	184.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		184.00	
			155543	Initial IEP Meeting - Spanish	0	205.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		205.00	
			156117	IEP Meeting - Spanish	0	185.40	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		185.40	
			156465	IEP Meeting - Spanish	0	186.10	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		186.10	
			156466	IEP Meeting - Spanish	0	182.60	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		182.60	
			157048	IEP Meeting - Polish	0	260.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		260.00	
			157211	IEP Meeting - Spanish	0	184.00	
10E000	4120 3040 00 000000			EDUCATION/DISTRICT OFFICE/PAYMENTS FOR SPECIAL EDUCATIO		184.00	
97480	ISCORP	04/22/2025	0745872	May 25' hosting services	0	1,104.00	1,104.00
10E000	2663 4700 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SOF		1,104.00	
97481	JAMROSE, CHRISTOPHER	04/22/2025	CJ 040725	Mileage Reimbursement (03.31.25 - 04.01.25) IASBO Seminar	0	252.00	444.00
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		252.00	
			CJ 040725 ER	Expense Reimbursement: Hotel reimbursement for professional conference	0	192.00	
10E600	2400 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/SUPPORT SERVICES - SCHOOL		192.00	
97482	JOHNSON, DIANNA L	04/22/2025	EDL-527-050	Tuition	0	600.00	600.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				Reimbursement			
10E400	1110 2300 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/TUITION REIMBU		600.00	
97483	KELLY SERVICES, INC.	04/22/2025	5608104275	W.E. 03.16.25	0	31,676.48	71,672.22
10E100	1110 3140 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/PROFESSIONAL SER		6,733.60	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		3,530.90	
10E300	1110 3140 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		7,010.06	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,554.15	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		4,370.57	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		7,477.20	
			5608243700	W.E. 03.23.25	0	34,317.49	
10E100	1110 3140 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/PROFESSIONAL SER		5,223.32	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		3,066.62	
10E300	1110 3140 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/PROFESSIONAL SE		8,213.70	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		2,752.15	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		7,225.38	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		7,836.32	
			5608581547	W.E. 04.06.25	0	5,678.25	
10E100	1110 3140 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/PROFESSIONAL SER		201.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		100.50	
10E600	1110 3140 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/PROFESSIONAL S		5,376.75	
97484	KENDRICK, ANGELA M	04/22/2025	AK 031825	Expense	0	16.00	16.00
				Reimbursement (Uline Vinyl Tape)			
10E500	1120 4100 50 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S		16.00	
97485	LaGrange School District 105	04/22/2025	25010	March 25' NSLP for AB	0	68.40	68.40
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		68.40	
97486	LearnWell	04/22/2025	INV240490	Hospital Tutoring CO (03.10.25)	0	62.25	311.25
10E500	1120 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/P		62.25	
			INV242272	Hospital Tutoring GP (03.18.25 - 03.21.25)	0	249.00	
10E500	1120 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/P		249.00	
97487	LOPEZ, BETSY	04/22/2025	BL 040725	Mileage Reimbursement (03.11.25 -04.07.25)	0	218.68	218.68
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		218.68	
97488	LYONS POLICE DEPARTMENT	04/22/2025	LP 040925	Mthly SOR April	0	8,000.00	8,000.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
80E000	2365 1000 00 000000			25' TORT FUND/DISTRICT OFFICE/RISK MANAGEMENT/SALARIES		8,000.00	
97489	MARTINEZ, MICAL	04/22/2025	MM 040825	Mileage Reimbursement (03.11.25 - 04.08.25)	0	42.98	42.98
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		42.98	
97490	Matias, Cindy	04/22/2025	CM 040825	Mileage Reimbursement (03.19.25 - 04.08.25)	0	228.20	228.20
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		228.20	
97491	MCMILLIN, Ryan	04/22/2025	EL5703	Tuition Reimbursement	0	400.00	400.00
10E100	1110 2300 00 000000			EDUCATION/EDISON ELEMENTARY/ELEMENTARY/TUITION REIMBURS		400.00	
97492	MENARDS-FRONT END MANAGER	04/22/2025	58597	Robinson	0	335.33	604.30
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		335.33	
20E100	2540 4100 00 000000			59654 Edison OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN	0	268.97	268.97
97493	MENTA ACADEMY HILLSIDE	04/22/2025	SESINV-047187	MS March 25' Tuition	0	3,323.55	11,316.90
10E600	1912 6700 00 000000			EDUCATION/COSTELLO ELEMENTARY/OTHER LEA PRIVATE TUITION		3,323.55	
10E500	1912 6700 00 000000			SESINV-047476 PP March 25' Tuition	0	5,300.25	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		5,300.25	
10E500	1912 6700 00 000000			SESINV-047477 MM March 25' Tuition	0	2,693.10	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		2,693.10	
97494	MIGALA, MELISSA G	04/22/2025	MM 041025	Expense Reimbursement: PBIS	0	300.00	300.00
10E600	1110 4110 00 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES		300.00	
97495	NAPERVILLE PSYCHIATRIC VENTURE	04/22/2025	103-16	A.S. E-One Hour Tutoring Services: GWMS (03.17.25 - 03.21.25)	0	249.60	249.60
10E500	1120 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/P		249.60	
97496	NICOR GAS	04/22/2025	30067700002 031025	Home 02.04.25 -	0	2,196.68	23,711.16

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				03.06.25			
20E200	2540 4650 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		2,196.68	
			41174700009 031025	Edison 02.04.25 - 03.06.25	0	4,385.60	
20E100	2540 4650 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		4,385.60	
			41400800003 032525	Lincoln 02.19.25 - 03.21.25	0	4,513.81	
20E300	2540 4650 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		4,513.81	
			46930800001 032825	Robinson 02.24.25 - 03.26.25	0	2,251.07	
20E400	2540 4650 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		2,251.07	
			72030800006 032525	Board of Ed 02.19.25 - 03.20.25	0	1,752.10	
20E000	2540 4650 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		1,752.10	
			74981782589 032725	Costello 02.21.25 - 03.25.25	0	1,813.43	
20E600	2540 4650 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		1,813.43	
			82030800005 032725	GWMS 02.21.25 - 03.25.25	0	6,541.94	
20E500	2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		6,541.94	
			92030800004 032725	Annex 02.21.25 - 03.25.25	0	256.53	
20E500	2540 4650 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		256.53	
97497	NORTHERN ILLINOIS UNIVERSITY	04/22/2025	20250321-00001	Spring 2025 End-of-Year Career Fair	0	175.00	175.00
10E000	1110 3190 00 399800			EDUCATION/DISTRICT OFFICE/ELEMENTARY/OTHER PROFESSIONAL		175.00	
97498	OELSON & STERK, LTD.	04/22/2025	239	Svcs thru 02.28.25	0	15,932.94	15,932.94
10E000	2310 3180 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/L		15,932.94	
97499	OPEN KITCHENS	04/22/2025	32025	March 25' Billing	0	79,577.00	80,242.18
10E100	2560 3150 00 000000			EDUCATION/EDISON ELEMENTARY/FOOD SERVICES/FOOD - CONTRA		9,688.25	
10E200	2560 3150 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/FOOD - CONTRACT		9,432.00	
10E300	2560 3150 00 000000			EDUCATION/LINCOLN ELEMENTARY/FOOD SERVICES/FOOD - CONTR		10,961.50	
10E400	2560 3150 00 000000			EDUCATION/ROBINSON ELEMENTARY/FOOD SERVICES/FOOD - CONT		10,088.25	
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		31,536.75	
10E600	2560 3150 00 000000			EDUCATION/COSTELLO ELEMENTARY/FOOD SERVICES/FOOD - CONT		7,870.25	
			IN10204351	March 25' A la	0	665.18	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				cart			
10E500	2560 3150 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/FOOD SERVICES/FOOD -		665.18	
97500	PARENTS AS TEACHERS NATIONAL C	04/22/2025	873281	Parents as Teachers Prevention Initiative International Conference (0-3) for Mica Martinez. Invoice CONF24-092024-3188	3012400019	700.00	920.00
10E000	3000 4100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		700.00	
			874920	B3-Program (1.00) Model Certified Subscription for: Donna Gill Invoice 874920	3012400022	220.00	
10E000	3000 4100 00 370501			EDUCATION/DISTRICT OFFICE/COMMUNITY SERVICES/SUPPLIES/P		220.00	
97501	Peerless Network, Inc.	04/22/2025	72796	04.01.25 - 04.30.25	0	569.87	569.87
20E100	2540 3440 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		142.47	
20E200	2540 3440 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		142.47	
20E500	2540 3440 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		142.47	
20E600	2540 3440 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		142.46	
97502	ProCare Therapy	04/22/2025	211175194	W.E. 03.07.25	0	3,571.05	39,949.80
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,571.05	
			21160519	W.E. 03.14.25	0	1,485.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		1,485.00	
			21161772	W.E. 03.14.25	0	3,562.50	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		3,562.50	
			21161776	W.E. 03.14.25	0	3,800.00	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,800.00	
			21164664	W.E. 02.21.25	0	2,937.40	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		2,937.40	
			21164665	W.E. 02.28.25	0	3,776.25	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,776.25	
			21165886	W.E. 03.21.25	0	1,485.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		1,485.00	
			21166890	W.E. 03.21.25	0	3,562.50	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		3,562.50	
			21167406	W.E. 03.21.25	0	3,800.00	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,800.00	
			21170390	W.E. 03.28.25	0	990.00	
10E200	1110 3140 00 000000			EDUCATION/HOME ELEMENTARY/ELEMENTARY/PROFESSIONAL SERVI		990.00	
			21171923	W.E. 03.28.25	0	3,562.50	
10E400	1110 3140 00 000000			EDUCATION/ROBINSON ELEMENTARY/ELEMENTARY/PROFESSIONAL S		3,562.50	
			21171924	W.E. 03.28.25	0	3,800.00	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,800.00	
			21175192	W.E. 03.14.25	0	3,617.60	
10E500	1110 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/ELEMENTARY/PROFESSIO		3,617.60	
97503	Professional Pest Control, Inc	04/22/2025	18953	March 25' Billing	0	560.00	560.00
20E100	2540 3230 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		80.00	
20E200	2540 3230 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		75.00	
20E300	2540 3230 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		90.00	
20E400	2540 3230 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		80.00	
20E500	2540 3230 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		95.00	
20E600	2540 3230 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		80.00	
20E000	2540 3230 00 000000			OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE		60.00	
97504	QUALITY NETWORK SOLUTIONS, INC	04/22/2025	78580	Keyboards for Chromebook Repairs	7042400037	2,442.75	30,626.48
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		2,442.75	
			78583	Projector Lamp Bulb (GWMS Rm 115)	7042400039	64.38	
10E500	2663 3240 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/TECH PROGRAMMING SER		64.38	
			78584	Refurbished test phone and microphone	7042400040	172.15	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		172.15	
			78585	Refurbished phones for MFA	7042400041	561.60	
10E000	2663 7400 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/EQU		561.60	
			78586	Protective Cover I-Pad Case (Lincoln Rm 302)	7042400042	17.25	
10E400	2663 3240 00 000000			EDUCATION/ROBINSON ELEMENTARY/TECH PROGRAMMING SERVICES		17.25	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
			78597	Mice for District-wide testing (200)	7042400043	247.44	
10E000	2663 4100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/SUP		247.44	
			78810	April 25' monthly charges	0	26,501.91	
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		26,501.91	
			79004	Monthly VoIP Phone Charges - April 25'	0	619.00	
10E000	2663 3100 00 000000			EDUCATION/DISTRICT OFFICE/TECH PROGRAMMING SERVICES/PRO		619.00	
97505	QUINLAN & FABISH MUSIC CO	04/22/2025	16320400	Bass clarinet repair	5002400080	324.60	1,853.59
10E500	1590 3230 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		324.60	
			16384651	Rico Bb Clarinet Reed - #3 - 10/Box 3	5002400090	21.99	
10E500	1590 5400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		21.99	
			16385758	Trombone repair	5002400091	22.00	
10E500	1590 5400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		22.00	
			16485504	Ludwig Maple Drumset, Downbeat outfit	5002400054	1,485.00	
10E500	1590 5400 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MUSIC INSTRUMENTAL/R		1,485.00	
97506	RIVERA, KRISTOPHER	04/22/2025	KR 040925	Mileage Reimbursement (03.31.25 - 04.09.25)	0	560.00	641.48
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		560.00	
			KR 041125	Mileage Reimbursement 04.11.25	0	81.48	
10E000	2330 3320 00 000000			EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S		81.48	
97507	SAM'S CLUB DIRECT	04/22/2025	437979636 032025	03.20.25 Statement	0	1,636.50	1,636.50
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		381.66	
10E000	1274 4100 00 370500			EDUCATION/DISTRICT OFFICE/EARLY CHILDHOOD 0-3/SUPPLIES/		1,035.98	
10E000	2310 4100 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/S		218.86	
97508	SASED	04/22/2025	1002500314	OT/PT PreBill FY24/25	0	12,744.00	105,369.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	1912 6700 00 000000			EDUCATION/HOME ELEMENTARY/OTHER LEA PRIVATE TUITION/TUI		9,558.00	
10E500	1912 6700 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/OTHER LEA PRIVATE TU		3,186.00	
			1002500423	FY25 1:1 Medical Aide Pre-Bill C.M.	0	92,625.00	
10E200	1912 6700 00 000000			EDUCATION/HOME ELEMENTARY/OTHER LEA PRIVATE TUITION/TUI		92,625.00	
97509	SAWA, MEGAN E	04/22/2025	UNV-501-0502	Tuition Reimbursement	0	400.00	400.00
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		400.00	
97510	SCHINDLER ELEVATOR CORPORATION	04/22/2025	8106875306	Edison - Quarterly Bill (04.01.25 - 06.30.25)	0	900.48	900.48
20E100	2540 3200 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		900.48	
97511	SCHOOL NURSE SUPPLY INC	04/22/2025	1046038-IN	Edison Nurse Supplies: Kleenex /Nail Clipper / Curad Nitrile Powder Free gloves Medium and Large.	1002400015	73.02	133.05
10E100	2130 4100 00 000000			EDUCATION/EDISON ELEMENTARY/HEALTH SERVICES/SUPPLIES		73.02	
			1046040-IN	Robinson School Nurse Dept Supply: 5-wing 3x3 50 ct / Non- Sterile Cotton Roll 50 per / Ibuprofen 100 ct/ Menthol cough drop 30 ct/ 1/2 oz paper souffle cups 250 ct.	4002400025	60.03	
10E400	2130 4100 00 000000			EDUCATION/ROBINSON ELEMENTARY/HEALTH SERVICES/SUPPLIES		60.03	
97512	SCHURE, Allen	04/22/2025	031725 AS	GWMS Boys Volleyball	0	70.00	70.00
10E500	1501 3190 00 000105			EDUCATION/WASHINGTON MIDDLE SCHOOL/CO-CURRICULAR/OTHER		70.00	
97513	SEAL SOUTH, INC	04/22/2025	10076	Tuition March 25' DF	0	5,606.40	5,606.40
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		5,606.40	
97514	Shulman, Zoey	04/22/2025	ZS 1202-0319	Lunch Duty for School	0	900.00	900.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E200	2560 1310 00 000000			EDUCATION/HOME ELEMENTARY/FOOD SERVICES/TEACHER EXTRA D		900.00	
97515	SOARING EAGLE ACADEMY	04/22/2025	23512	KM March 25' Tuition	0	8,037.28	8,037.28
10E400	1912 6700 00 000000			EDUCATION/ROBINSON ELEMENTARY/OTHER LEA PRIVATE TUITION		8,037.28	
97516	Sourcewell	04/22/2025	INV00004205	Quote 00002660 SpringMath License Term 1 3/1/25-6/30/25	7032400080	4,182.50	4,182.50
10E000	2230 3000 00 440000			EDUCATION/DISTRICT OFFICE/ASSESSMENT AND TESTING/PURCHA		4,182.50	
97517	SOUTH COOK INTERMEDIATE SERVIC	04/22/2025	10.103-1	Course 07783: Self-Care for LEaders: Identifying Purpose & Redefining Practice (GWMS R.S.)	0	225.00	450.00
10E500	2400 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/SUPPORT SERVICES - S		225.00	
			10.9242	Course 07761: How to Establish a Supportive and Effective MTTs Culture (GWMS R.S)	0	225.00	
10E500	2400 3140 00 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/SUPPORT SERVICES - S		225.00	
97518	Sunbelt Staffing, LLC	04/22/2025	21164507	W.E. 02.22.25	0	4,247.30	48,140.90
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		4,247.30	
			21164508	W.E. 03.01.25	0	5,500.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		5,500.00	
			21164536	W.E. 02.22.25	0	4,580.60	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		4,580.60	
			21164537	W.E. 03.01.25	0	7,933.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		7,933.00	
			21164579	W.E. 03.01.25	0	440.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		440.00	
			21175468	W.E. 03.08.25	0	7,253.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		7,253.00	
			21175474	W.E. 03.08.25	0	5,060.00	
10E000	2210 3100 00 462000			EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE		5,060.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
10E000 2210 3100 00 462000			21175478	W.E. 03.15.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	4,867.80	4,867.80
10E000 2210 3100 00 462000			21175502	W.E. 03.15.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	7,214.20	7,214.20
10E000 2210 3100 00 462000			21175505	W.E. 03.08.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	605.00	605.00
10E000 2210 3100 00 462000			21175508	W.E. 03.15.25 EDUCATION/DISTRICT OFFICE/IMPROVEMENT OF INSTRUCTION SE	0	440.00	440.00
97519 T-MOBILE 20E000 2540 3440 00 000000		04/22/2025	972033599 032125	02.21.25-03.20.25 OP, BLDG,MAIN/DISTRICT OFFICE/OPERATION AND MAINTENANCE	0	150.00	150.00
97520 TEACHER'S DISCOVERY 10E000 1250 4100 00 430000		04/22/2025	205005	Quote 461635 Voces Digital License Renewal EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I	7032400025	1,000.00	1,000.00
97521 THOMSON REUTERS - WEST 10E000 1205 3160 00 000000		04/22/2025	851750299	April 25' Online/software subscription charges EDUCATION/DISTRICT OFFICE/LEARNING DISABLED/DATA PROCES	0	761.20	761.20
97522 Tyler Technologies, Inc 10E000 2520 3900 00 000000		04/22/2025	025-501358	Project Manager (02.11.25 - 02.13.25) EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS	0	255.00	510.00
10E000 2520 3900 00 000000			025-503069	Project Manager (March 21 2025) EDUCATION/DISTRICT OFFICE/FISCAL SERVICES/OTHER PURCHAS	0	255.00	255.00
97523 UNIQUE PRODUCTS 20E300 2540 3230 00 000000		04/22/2025	480902	Lincoln - Trip Charge Kit/CB-20 circuit/labor OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA	0	250.80	250.80
97524 VANDER PLOEG, GUADALUPE 10E000 2330 3320 00 000000		04/22/2025	GVP 040725	GVP Expense EDUCATION/DISTRICT OFFICE/SPECIAL AREA ADMINISTRATION S	0	403.97	403.97
97525 Ventris Learning, LLC 10E600 1110 4100 00 000000		04/22/2025	20252693	Chris Jamrose order for teacher manuals EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES	6002400041	230.00	230.00
97526 VERIZON WIRELESS		04/22/2025	6109270969	Billing 02.24.25 - 03.23.25	0	1,245.72	1,245.72

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		1,245.72	
97527	VILLAGE OF LYONS WATER DEPARTM	04/22/2025	13293 033125	Costello Svc. 01.16.25 - 03.15.25	0	859.50	859.50
20E600	2540 3700 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		859.50	
97528	VILLAGE OF STICKNEY WATER DEPT	04/22/2025	101878 041425	Home 03.12.25 - 04.14.25	0	693.00	1,286.65
20E200	2540 3700 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		693.00	
			101884 041425	Edison 03.12.25 - 04.14.25	0	593.65	
20E100	2540 3700 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		593.65	
97529	VILLAGE OF BROOKFIELD	04/22/2025	400067001 040725	Lincoln reading 03.01.25 - 03.31.25	0	697.84	697.84
20E300	2540 3700 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		697.84	
97530	Wang, Jing Jasmine	04/22/2025	CIL512	Tuition Reimbursement	0	600.00	600.00
10E300	1110 2300 00 000000			EDUCATION/LINCOLN ELEMENTARY/ELEMENTARY/TUITION REIMBUR		600.00	
97531	WEST 40 INTERMEDIATE SERVICE C	04/22/2025	250792	SCOTY Award	0	570.00	570.00
10E000	2310 3900 00 000000			EDUCATION/DISTRICT OFFICE/BOARD OF EDUCATION SERVICES/O		570.00	
97532	WEST 40 ISC #2	04/22/2025	250845	West40 Painted Ladies Butterfly Project. Kits, Mesh Houses and Activity Packets Payment by check must be exchanged in person at pickup on April 10th	7032400082	1,870.00	1,870.00
10E000	1250 4100 00 430000			EDUCATION/DISTRICT OFFICE/TITLE I/SUPPLIES/TITLE I		1,870.00	
97533	WEST MUSIC	04/22/2025	SI2512059	West Music order for Mr. Sedlacek	6002400050	166.00	166.00
10E600	1110 4100 12 000000			EDUCATION/COSTELLO ELEMENTARY/ELEMENTARY/SUPPLIES/MUSIC		166.00	
97534	WOODS, GREGORY	04/22/2025	GW 032425	Collage Concert, District 103 Fine Arts Festival GWMS	0	200.00	200.00
10E500	1120 4100 12 000000			EDUCATION/WASHINGTON MIDDLE SCHOOL/MIDDLE-JUNIOR HIGH/S		200.00	
97535	YURITZY 2 INC	04/22/2025	1330	Fertilizer - All	0	3,990.00	3,990.00

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
Schools							
20E100	2540 4100 00 000000			OP, BLDG,MAIN/EDISON ELEMENTARY/OPERATION AND MAINTENAN		455.00	
20E200	2540 4100 00 000000			OP, BLDG,MAIN/HOME ELEMENTARY/OPERATION AND MAINTENANCE		455.00	
20E300	2540 4100 00 000000			OP, BLDG,MAIN/LINCOLN ELEMENTARY/OPERATION AND MAINTENA		845.00	
20E400	2540 4100 00 000000			OP, BLDG,MAIN/ROBINSON ELEMENTARY/OPERATION AND MAINTEN		725.00	
20E500	2540 4100 00 000000			OP, BLDG,MAIN/WASHINGTON MIDDLE SCHOOL/OPERATION AND MA		925.00	
20E600	2540 4100 00 000000			OP, BLDG,MAIN/COSTELLO ELEMENTARY/OPERATION AND MAINTEN		585.00	
			102	Computer	Check(s) For a Total of		1,761,666.06

	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
	102	Computer	Checks For a Total of	1,761,666.06
Total For	102	Manual, Wire Tran, ACH & Computer Checks		1,761,666.06
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	1,761,666.06

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
10	EDUCATION	638,703.35	0.00	673,923.17	1,312,626.52
20	OP, BLDG,MAIN	0.00	0.00	116,552.27	116,552.27
40	TRANSPORTION	0.00	0.00	308,839.79	308,839.79
60	CAP PROJ	0.00	0.00	15,647.48	15,647.48
80	TORT FUND	0.00	0.00	8,000.00	8,000.00

**GENERAL FUND** Totals for All Accounts

Costello Elementary School

Account #

				\$9,425.18
3/19/2025	1422 Migala(reim Scoty g.c. and flowers)	59.99		\$9,365.19
3/24/2025	1423 American Heart Association (cash donation)	10		\$9,355.19
3/27/2025	Deposit (AHA cash, spiritwear and fundraiser)	508.88		\$9,864.07

## EDISON ACTIVITY ACCOUNT - 2024-2025

<b>March 2025</b>					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$30,354.90
3/6/25		DEPOSIT (PF/Spirit)		2,030.00	\$32,384.90
3/6/25		DEPOSIT (Yearbook)		925.00	\$33,309.90
3/13/25	1364	Fleetwood Roller Rink (Student Council)	500.00		\$32,809.90
3/13/25	1365	Memory Book By Jostens (Yearbook)	2,135.08		\$30,674.82
3/13/25	1366	NASSP (Teachers' Fund)	84.00		\$30,590.82
3/14/25	1367	T&M Sports (PF/Spirit)	1,008.00		\$29,582.82
3/25/25	1368	Brandon Baisden (Teachers Fund)	127.50		\$29,455.32
3/25/25	1369	Anderson's Alphabet U (Kdg. Grad.)	400.35		\$29,054.97
<b>April 2025</b>					
Date	Check Number	Transaction	Debit	Credit	Total
		Balance Brought Forward			\$29,054.97
					\$29,054.97

## HOME SCHOOL GENERAL LEDGER April 2025

<b>Date</b>	<b>Ck.#</b>	<b>Description</b>	<b>Disbursements</b>	<b>Receipts</b>	<b>Balance</b>
<b>7/1/2024</b>		<b>STARTING BALANCE</b>			<b>\$ 2,585.24</b>
10/1/2024		Deposit - Van Gogh Spring Commission		\$181.99	<b>\$ 2,767.23</b>
10/7/2024	1176	Van Gogh School Photographers - Escabi Order	\$40.00		<b>\$ 2,727.23</b>
10/7/2024	1177	Van Gogh School Photographers - Aguilar Order	\$14.00		<b>\$ 2,713.23</b>
10/17/2024		Deposit - Van Gogh Orders made with Cash payment to office		\$54.00	<b>\$ 2,767.23</b>
10/18/24	1178	LaTasha Bailey-Reimbursement for student bathroom stepstools	\$114.40		<b>\$ 2,652.83</b>
10/30/24	1179	Tiffany Barrett - Reimbursement for yearbook - for Judy Egan (retiring)	\$14.13		<b>\$ 2,638.70</b>
11/12/2024		Deposit - Fun Pacs		\$1,210.00	<b>\$ 3,848.70</b>
11/12/2024	1180	Lisa Kesman-reimbursement for Smencils for fundraiser	\$320.00		<b>\$ 3,528.70</b>
12/6/2024		Deposit - Library Grant		\$1,500.00	<b>\$ 5,028.70</b>
1/15/2025		Deposit - Smencil Sale		\$320.00	<b>\$ 5,348.70</b>
1/28/2025	1181	Follett - Library books purchased from library grant money	\$754.80		<b>\$ 4,593.90</b>
1/31/2025	1182	Melissa Merkel - staff bereavement donation	\$1,250.00		<b>\$ 3,343.90</b>
2/3/2025		Deposit - Staff donation for Melissa Merkel		\$1,250.00	<b>\$ 4,593.90</b>
3/5/2025	1183	Home School PTO (Girl's basketball champion t-shirts - 10 girls/1 coach)	\$231.50		<b>\$ 4,362.40</b>
3/19/2025	1184	Follett - Library books purchased from library grant money	\$55.68		<b>\$ 4,306.72</b>
3/25/2025		VOID Check #1183		\$231.50	<b>\$ 4,538.22</b>
3/25/2025	1185	Home School PTO (Girl's basketball champion t-shirts - 10 girls/1 coach)	\$181.50		<b>\$ 4,356.72</b>

<b>Lincoln School Activity Account July 2024-present</b>							Put in proper account	Agrees w/ Checkbook
Check #	Invoice #	Date	Description	Debit	Credit	Balance		
<b>Balance Forwarded from July 2024 Bank Statement</b>							\$16,639.82	
			Balance Forwarded from July 2024 Bank Statement			\$16,639.82		yes
		8/1/24	Deposit - Van Gogh School Photographers Commission Check		\$392.49	\$17,032.31		
<b>Balance Forwarded from August 2024 Bank Statement</b>							\$17,032.31	yes
		9/30/24	<b>Balance Forwarded from September 2024 Bank Statement</b>			\$17,032.31	yes	
		10/15/24	Deposit - School Spirit Wear Sales at Open House 8.19.24 (leftover inventory from previous years)		\$551.00	\$17,583.31		
1182	1506	10/22/24	Student Council T-Shirts 2024-25 from Ink Your Wear	\$104.00		\$17,479.31		
1183	1492	10/22/24	New Lincoln Staff first Spirit Wear Shirt from Ink Your Wear	\$161.81		\$17,317.50		
1184		10/24/24	Cheryl Ludwig - PBIS Supplies Reimbursement for PBIS Quarter 1 Reward and PBIS hallway displays	\$142.98		\$17,174.52		
1185		10/24/24	Cheryl Ludwig - PBIS Supplies Reimbursement for PBIS hallway displays	\$75.88		\$17,098.64		
<b>Balance Forwarded from October 2024 Bank Statement</b>							\$17,098.64	yes
<b>Balance Forwarded from November 2024 Bank Statement</b>							\$17,098.64	yes
1186	1537	11/26/24	Ink Your Wear - white shirts for girls and boys basketball uniforms	\$78.00		\$17,020.64		
1187		12/20/24	Emelia Zarenana - PBIS Supplies Reimbursement for PBIS Quarter 2 Reward	\$786.62		\$16,234.02		
<b>Balance Forwarded from December 2024 Bank Statement</b>							\$16,234.02	yes
		1/2/25	Deposit - PBIS Fundraiser @ Culvers (October 2024)		\$84.47	\$16,336.49		
		1/2/25	Deposit - Van Gogh School Photographers Commission Check		\$617.43	\$16,953.92		
1188		1/14/25	Ink Your Wear - two polos shirts for Basketball Coaches	\$54.14		\$16,899.78		
1189		1/27/25	Reimbursement to Sarah O'Malley for 4 uniform shirts for McKinney Vento student	\$32.00		\$16,867.78		
1190	1613	2/13/25	Ink Your Wear - two t-shirts for Yearbook Club students	\$20.00		\$16,847.78		
1191		3/3/25	Lemont Quarries, Inc. deposit for 5th grade field trip to The Forge 5.1.25	\$461.74		\$16,386.04		
1192	9737	3/11/25	AlphaBet Soup Productions deposit for 2nd grade field trip to Elephant & Piggie play at Tivoli Theater 5.14.25	\$247.00		\$16,139.04		
1193		3/24/25	Reimbursement to Cheryl Ludwig for PBIS 2nd Quarter Reward Store Supplies	\$82.00		\$16,057.04		
1194		4/8/25	Reimbursement to Cheryl Ludwig for PBIS 3rd Quarter Reward Store Supplies	\$68.95		\$15,988.09		
1195		4/8/25	Lemont Quarries, Inc. final payment for 5th grade field trip to The Forge 5.1.25 to be reimbursed w/student pymt	\$1,077.38		\$14,910.71		

**Date**      **Check Number**

**Transaction**

**Debit**

**Credit**

**Total**

# Robinson

**Mar- April 2025**

**\$14,935.64**

**Date**      **Check**

**Transaction**

**Debit**

**Credit**

**Total**

3/21/2025	1284	Dominos pizza(Basketball party	84.41		\$14,851.23
3/25/2025	1285	California Fire(Donation from student council	135.50		\$14,715.73
3/26/2025	1286	walmart (PBIS ICE CREAM	125.92		\$14,589.81
3/28/2025	1288	Dominos pizza Winners of the attendance	60.00		\$14,529.81
3/28/2025	1289	Rodens Elegant Garden	625.00		\$13,904.81
3/28/2025	1290	Maricela Mendoza Report-morning announcements	33.50		\$13,871.31
3/28/2025		Deposit school store 3/7		166.00	\$14,037.31
3/28/2025		Deposit school store 3/14		\$167.00	\$14,204.31
3/28/2025		Deposit school store 3/21		186.00	\$14,390.31
3/28/2025		Deposit from the sale of books		135.50	\$14,525.81
3/28/2025		Deposit from cheer flower fundraiser		\$1,348.00	\$15,873.81
4/7/2025	1291	Jeffrey Vega Gerrero (gif card for BLT STAFF)	30.00		\$15,843.81
4/7/2025	1292	Sam's club (school store)	\$121.64		\$15,722.17
4/7/2025	1293	Cindy Rendon(Snack BLT STAFF	\$18.90		\$15,703.27
4/7/2025		Deposit (5th grade popcorn fundraiser)		2750.50	\$18,453.77
4/14/2025	1294	Academic Entertainments in	403.50		\$18,050.27

General fund

Totals for all accounts  
GWMS

Date	Check #	Description	Disbursement	Receipts	Balance
18-Mar		1920 Elizibeth Webster- SC	17.32		\$25,647.83
19-Mar		1921 Paisans-Volleyball	118.46		\$25,529.37
20-Mar		1922 BOC- Trills and Thrills	3575		\$21,954.37
21-Mar		1923 Postage - Records and Stamps	13.06		\$21,941.31
21-Mar	Deposit	BOC/GWMS/Sports		2983	\$24,924.31
24-Mar		1924 Daina Welsh- Sheet Music	35		\$24,889.31
24-Mar		1925 Paramount Theater BOC	1040		\$23,849.31
28-Mar	Deposit	BOC/GWMS/Sports/Postage/Grad		3405	\$27,254.31
10-Apr		1926 Angelique Albino Student Council	164.55		\$27,089.76
11-Apr	Deposit	Grad/BOC/Student Council/GWMS		5354.05	\$32,443.81

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 25, 2025

**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 Sara Andreas Mario Ramirez Winnifred Rodriguez
-----------------------------	---------------------------------------------------------------------------

Absent:	Les Antos Olivia Quintero Jorge Torres
---------	----------------------------------------------

**III. Reading of Communications**

Superintendent Rivera reported that five FOIAs were received in March. He stated that one request has been completed and responded to and the remaining requests are currently being processed.

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

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

**V. Superintendent's Report**

Superintendent Rivera presented Vice President Rodriguez with an Established Board Member certificate received from the IASB acknowledging her time and leadership activities.

Superintendent Rivera thanked all who attended the equity workshop, recognizing it as a true testament to their commitment.

## VI. Closed Session

Mario Ramirez moved seconded by Sara Andreas to go into Closed Executive Session at 6:08 p.m to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees pursuant to Section 2(c)(1) of the Open Meetings Act, 5 ILCS 120/2(c)(1); 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); and pending litigation of the public body pursuant to Section 2(c)(11) of the Open Meetings Act, 5 ILCS 120/2(c)(11).

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
Nays:	None
Absent:	Les Antos Olivia Quintero Jorge Torres

Motion carried

## VII. Return to Open Session

Sara Andreas moved seconded by Mario Ramirez to return to open session at 6:25 p.m.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
Nays:	None
Absent:	Les Antos Olivia Quintero Jorge Torres

Motion carried

**VIII. Public Comment**

None

**IV. Consent Agenda**

Mario Ramirez moved seconded by Slagiana Aleksikj to approve the Consent Agenda, as presented.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
-------	---------------------------------------------------------------------------

Nays:	None
-------	------

Absent:	Les Antos Olivia Quintero Jorge Torres
---------	----------------------------------------------

Motion carried

- A. Authorize Payment of Monthly Bills for March 2025
  - 1. Board Bills March 2025
  - 2. Activity Funds March 2025
- B. Approval of Minutes
  - 1. Regular Minutes of February 25, 2025
  - 2. Confidential Minutes of February 25, 2025
- C. Approval of Personnel List #03.25.25

**V. Action Items**

**Approval of Resolution Authorizing Non-Renewal of Non-Tenured, Non-Final Year Probationary Teacher**

Sara Andreas moved seconded by Mario Ramirez to approve the Resolution Authorizing Non-Renewal of Non-Tenured, Non-Final Year Probationary Teacher, Megan Urbonas, effective at the end of the 2024-2025 school term.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
-------	---------------------------------------------------------------------------

Nays:	None
-------	------

Absent:	Les Antos Olivia Quintero Jorge Torres
---------	----------------------------------------------

Motion carried

**Approval of Resolution Regarding William Leahy Authorizing Notice to Remedy**

Mario Ramirez moved seconded by Sara Andreas to approve the Resolution regarding William Leahy Authorizing Notice to Remedy, as presented.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
-------	---------------------------------------------------------------------------

Nays:	None
-------	------

Absent:	Les Antos Olivia Quintero Jorge Torres
---------	----------------------------------------------

Motion carried

**Approval of Resolution of the Board of Education of Lyons School District 103 Approving Proposed Amendments to the DuPage/West Cook Intergovernmental Agreement**

Mario Ramirez moved seconded by Sara Andreas to approve the Resolution of the Board of Education of Lyons School District 103 Approving Proposed Amendments to the DuPage West Cook Intergovernmental Agreement, as presented.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
-------	---------------------------------------------------------------------------

Nays:	None
Absent:	Les Antos Olivia Quintero Jorge Torres

Motion carried

**Approval of Creation of Middle School Communications and Media Arts Teacher Position**

Mario Ramirez moved seconded by Sara Andreas to approve the creation of a Full-Time Middle School Communications and Media Arts Teacher position, as presented.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
Nays:	None
Absent:	Les Antos Olivia Quintero Jorge Torres

Motion carried

**Approval of Creation of Elementary Bilingual Teacher Position**

Mario Ramirez moved seconded by Sara Andreas to approve the creation of a Full-Time Elementary Bilingual Teacher position, as presented.

Upon Roll Call:

Ayes:	Slagiana Aleksikj Sara Andreas Mario Ramirez Winnifred Rodriguez
Nays:	None

Absent: Les Antos  
Olivia Quintero  
Jorge Torres

Motion carried

**Approval of Proposal Between Ayala & Associates and Lyons School District 103 for Professional Development for English Learner Services and Program Design Consultation**

Mario Ramirez moved seconded by Sara Andreas to approve the Proposal between Ayala & Associates and Lyons School District 103 for professional development for English Learner Services and Program Design Consultation in an amount not to exceed \$55,500 from March, 2025 through June 30, 2026, as presented.

Upon Roll Call:

Ayes: Slagiana Aleksikj  
Sara Andreas  
Mario Ramirez  
Winnifred Rodriguez

Nays: None

Absent: Les Antos  
Olivia Quintero  
Jorge Torres

Motion carried

**VI. Adjournment**

Sara Andreas moved seconded by Slagiana Aleksikj to adjourn at 6:36 p.m.

Upon Voice Vote there were 4 Ayes, 0 Nays, 3 Absent

---

Sara Andreas, Secretary

---

Jorge Torres, President

LYONS ELEMENTARY SCHOOL DISTRICT 103  
PERSONNEL REPORT (March 25, 2025)  
List #04.25.25

APPROVAL OF SUPPORT STAFF EMPLOYMENT

NAME	SCHOOL	POSITION	DATE	SALARY
Hillary Leanos – internal transfer (from Food Service to Parent Liaison @ Home School	Home	Parent Liaison	ASAP	\$17.00/hr
Mariell Cisneros (pending paperwork)	Costello	ECE Paraprofessional	ASAP	\$17.45/hr

APPROVAL OF STIPEND

NAME	SCHOOL	POSITION	DATE	STIPEND	JOB POSITION/STATUS
Demi Caballero	District	Human Resource Generalist	SY2025-2026	\$5,000.00	Stipend is in addition to regular job duties
Kim West	District	Student Services Director	SY2025-2026	\$5,000.00	Stipend is in addition to regular job duties

APPROVAL OF LEAVE OF ABSENCE

NAME	SCHOOL	POSITION	DATE
April Mohrs	Lincoln	Paraprofessional	03/25/25- 05/30/25

APPROVAL OF RESIGNATIONS

NAME	SCHOOL	POSITION	DATE
Finian Hurley	Home/Edison	Custodian (pm)	04/02/25

Approved By:

Dated: April 22, 2025

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

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



April 1, 2025

Mr. Bill Channel  
Business Manager  
Lyons Elementary School District 103  
4100 Joliet Avenue  
Lyons, Illinois 60534

Dear Mr. Channel:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of Lyons Elementary School District 103 (Client, you, your).

### **Service and Related Report**

We will audit the basic financial statements of Lyons Elementary School District 103 as of and for the year ended June 30, 2025, and the related notes to the financial statements. Upon completion of our audit, we will provide Lyons Elementary School District 103 with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of Lyons Elementary School District 103, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Combining and Individual Fund Financial Statements
- > Five Year Summary of Assessed Valuations, Tax Rates and Extensions
- > Budgetary Comparison Schedules

The following supplementary information will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Schedule of Expenditures of Federal Awards

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, operate under an alternative practice structure and are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms. © 2024 Baker Tilly Advisory Group, LP

- > ISBE Form SD50-35/JA50-60 (Annual Financial Report)
- > Consolidated Year End Financial Report

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement Lyons Elementary School District 103's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Lyons Elementary School District 103's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- > Management's Discussion and Analysis
- > Budget Comparison Schedules
- > OPEB - related schedules
- > Pension - related schedules

Our report does not include reporting on key audit matters.

### **Our Responsibilities and Limitations**

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. 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. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The objective also includes reporting on:

- > Internal control related to the financial statements and compliance with laws, regulations and the provisions of contracts or grant agreements, noncompliance with which could have a direct and material effect on the financial statements in accordance with *Government Auditing Standards*.
- > Internal control related to major federal programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 3

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (i) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (ii) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to render the required reports.

As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- > Identify and assess the risks of material misstatement of the financial statements and supplemental information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- > 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements and supplemental information that we have identified during the audit.
- > 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 and supplemental information, including the disclosures, and whether the financial statements and supplemental information represent the underlying transactions and events in a manner that achieves fair presentation.
- > Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of Lyons Elementary School District 103 and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards. We will also inform you of any other matters involving internal control, if any, as required by *Government Auditing Standards* and the Uniform Guidance.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 5

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to the Uniform Guidance.

Also, if required by *Government Auditing Standards*, we will report known or likely fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse directly to parties outside of Lyons Elementary School District 103.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lyons Elementary School District 103's compliance with the provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether you have complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Lyons Elementary School District 103's major programs. The purpose of those procedures will be to express an opinion on your compliance with requirements applicable to each of your major programs in our report on compliance issued pursuant to the Uniform Guidance.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

### **Management's Responsibilities**

Our audit will be conducted on the basis that the Lyons Elementary School District 103's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, establishment, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and;
- > For identifying all federal awards received and understanding and complying with the compliance requirements;
- > For the design, implementation, and maintenance of effective internal controls over compliance that provides reasonable assurance that the Lyons Elementary School District 103 administers federal and state awards in compliance with the compliance requirements; and
- > To provide us with:
  - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
  - Additional information that we may request from management for the purpose of the audit; and
  - Unrestricted access to persons within the Lyons Elementary School District 103 from whom we determine it necessary to obtain audit evidence

You are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review before we begin fieldwork.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed above. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 7

You are responsible for the preparation of the supplementary information in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. You further agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in a written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that you believe the schedule of expenditures of federal awards including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that the methods of measurement or presentation have not changed from those used in the prior year (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that Lyons Elementary School District 103 complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Management is responsible for informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time. Management is also responsible for informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to Lyons Elementary School District 103; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 8

### **Nonattest Services**

Prior to or as part of our audit engagement, it may be necessary for either Baker Tilly US, LLP or Baker Tilly Advisory Group, LP to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we or Baker Tilly Advisory Group, LP will be providing are as follows:

- > Preparation of the financial statements and schedule of expenditures of federal awards
- > Adjusting and conversion journal entries
- > Compiled regulatory reports
- > Compilation of current year capital asset additions and estimate of current year depreciation expense for financial reporting purposes

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

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will not perform any management functions or make management decisions on your behalf with respect to any nonattest services provided.

In connection with our performance of any nonattest services, Baker Tilly US, LLP or Baker Tilly Advisory Group, LP agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services performed.
- > Evaluate the adequacy and results of the nonattest services performed.
- > Accept responsibility for the results of the nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

### **Other Documents**

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 9

If you intend to reproduce or publish the financial statements in an official statement, unless we establish a separate agreement to be involved in the issuance, any official statements issued by Lyons Elementary School District 103 must contain a statement that Baker Tilly is not associated with the official statement, which shall read "Baker Tilly US, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Baker Tilly US, LLP, has also not performed any procedures relating to this official statement."

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

At the conclusion of our engagement, we will complete the appropriate auditor sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to complete the auditee sections and to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior year audit findings, auditors' reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include within the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty (30) days after receipt of the auditors' reports or nine (9) months after the end of the audit period.

We will provide copies of our reports to Lyons Elementary School District 103, however, management is responsible for distribution of the reports and the financial statements. Copies of our reports are to be made available for public inspection unless restricted by law or regulation or if they contain privileged and confidential information.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal or state agencies for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Baker Tilly personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is Lyons Elementary School District 103's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, Lyons Elementary School District 103 hereby authorizes us to do so.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our most recent peer review report accompanies this letter.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 10

### **Timing and Fees**

Our professional fees for these services will be \$52,250 for the audit and for the performance of a single audit for up to 2 major programs. The aforementioned fee does not include additional costs that may need to be incurred to incorporate new leases and Subscription-Based Information Technology Arrangements (SBITA) that are entered into by the District and are contingent upon the complexity of the leases and agreements. In the event that the District requires assistance in reviewing new leases/SBITA documents and incorporating the provisions of these standards, a separate quote for these services will be prepared and discussed with District personnel prior to incurring additional costs to the engagement.

The Governmental Accounting Standards Board (GASB) requires Statement Number 101 – Compensated Absences to be implemented for the District’s fiscal year 2025 financial statements. The statement requires compensated absences to be measured and disclosed differently within the financial statements from prior years. The District will need to review sick and other leave provisions in addition to vacation time allocated to employees and develop new estimates regarding the liability that exists at the start of the fiscal year and end of the fiscal year. Our quoted fee does not include time to prepare this analysis for the District as it is assumed the District will review this standard and develop the necessary schedules to calculate the compensated balance liability under the provisions of this standard. In the event that the District would like assistance with these calculations a separate quote for these services will be prepared and discussed with District personnel prior to incurring additional costs to the engagement.

In addition to professional fees, our invoices will include our standard technology charge of 5%, plus travel and subsistence and other out-of-pocket expenses related to the engagement.

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. Fees are payable upon presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until the account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. Lyons Elementary School District 103 will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, Lyons Elementary School District 103 agrees to be responsible for all expenses of collection including related attorneys' fees.

Our fee estimate is based on certain assumptions. Certain circumstances may arise during the course of our audit that could significantly affect the targeted completion date or our fee estimate, and additional fees may be necessary as a result. Such circumstances include but are not limited to the following:

- Changes to the timing of the engagement initiated by Lyons Elementary School District 103, which may require the reassignment of our personnel.
- Lyons Elementary School District 103’s failure to provide all information requested by us (i) on the date requested, (ii) in the form acceptable to us, (iii) with no mathematical errors, and (iv) in agreement with the appropriate Lyons Elementary School District 103 records.
- Significant delays in responding to inquiries made of Lyons Elementary School District 103 personnel, or significant changes in Lyons Elementary School District 103 accounting policies or practices, or in Lyons Elementary School District 103’s accounting personnel, their responsibilities, or their availability.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 11

- Significant delays or errors in the draft financial statements and necessary schedules prepared by Lyons Elementary School District 103's personnel.
- Implementation of new general ledger software or a new chart of accounts by Lyons Elementary School District 103.
- Significant changes in Lyons Elementary School District 103's business operations, including business combinations, the creation of new entities, divisions, or subsidiaries within Lyons Elementary School District 103, significant new employment or equity agreements, or significant subsequent events. Certain business transactions or changes in business operations or conditions, financial reporting, and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists.
- New financing arrangements or modifications to existing financing arrangements, or significant new federal or state funding.
- Significant deficiencies or material weaknesses in the design or operating effectiveness of Lyons Elementary School District 103's internal control over financial reporting identified during the audit.
- A significant level of proposed audit adjustments.
- Issuance of additional accounting or auditing standards subsequent to or effective for the periods covered by this Engagement Letter.
- Circumstances beyond our control.

For new business transactions or changes in business operations or conditions, financial reporting and/or auditing standards may require us to utilize the services of internal or external valuation or tax specialists. This includes matters such as business combinations, impairment evaluations, and going concern evaluation, among other potential needs for specialists. The time and cost of such services are not included in the fee estimate provided.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

To the extent applicable, Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this section.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 12

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP will co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly Advisory Group, LP maintains custody of client files for both entities. By executing this Engagement Letter, you hereby consent to the transfer to Baker Tilly Advisory Group, LP of all your Client files, workpapers and work product. Baker Tilly Advisory Group, LP is bound by the same confidentiality obligations as Baker Tilly US, LLP. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 13

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at [dataprotectionofficer@bakertilly.com](mailto:dataprotectionofficer@bakertilly.com).

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify Lyons Elementary School District 103, unless otherwise prohibited. In the event we are requested by Lyons Elementary School District 103 or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to Lyons Elementary School District 103, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify Lyons Elementary School District 103 if disclosure of confidential information is necessary for peer review purposes.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide Lyons Elementary School District 103 with any other services you may find necessary or desirable.

### **Resolution of Disagreements**

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 14

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

#### **Limitation on Damages and Indemnification**

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 15

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

#### **Other Matters**

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that Lyons Elementary School District 103 will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If Lyons Elementary School District 103 violates this nonsolicitation clause, Lyons Elementary School District 103 agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 16

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Lyons Elementary School District 103 by Baker Tilly ("Online Offering") constitute the entire agreement between the Lyons Elementary School District 103 and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Lyons Elementary School District 103's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the Lyons Elementary School District 103's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

Mr. Bill Channel  
Lyons Elementary School District 103

April 1, 2025  
Page 17

We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Nick Cavaliere, the professional on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Nick Cavaliere is available at 630.645.6244, or at [n.cavaliere@bakertilly.com](mailto:n.cavaliere@bakertilly.com).

Sincerely,



BAKER TILLY US, LLP

Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

\_\_\_\_\_  
Official's Name

\_\_\_\_\_  
Official's Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date





**RESOLUTION AUTHORIZATION TO PREPARE TENTATIVE BUDGET FOR  
FISCAL YEAR 2025-26**

**WHEREAS**, Illinois School Code (105 ILCS 5/17-1) requires that the Board of Education, by resolution, designate some person or persons to prepare a budget;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of Lyons School District 103, Cook County, Illinois, as follows:

**Section 1:** That the Superintendent or his designee is hereby appointed to prepare a budget for Lyons School District 103 for the fiscal year beginning July 1, 2025 and ending June 30, 2026, which budget shall be filed with the Secretary of this Board.

**Section 2:** This resolution shall be in full force and effect upon its adoption.

**ADOPTED** this 22nd day of April, 2025, 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				
Lestor Antos				
Mario Ramirez				
Olivia Quintero				

\_\_\_\_\_  
President, Board of Education

Attest:

\_\_\_\_\_  
Secretary, Board of Education

# Curriculum Associates®

**Prepared For:**

Regina Redd  
Lyons SD 103  
4100 Joliet Ave,  
Lyons, IL 60534

## iRCL 3 Years

### Budgeting Quote - final quantities needed prior to purchase order

4/8/2025

Dear Regina Redd,

Thank you for requesting a price quote from Curriculum Associates. The chart below provides a summary of the products and i-Ready Partner Services included. If you have any questions or would like any changes, please contact us.

Implementation Starting: 2025-2026    Quote ID: 379037.3    Quote Valid through: 12/31/2025

Product	List Price	Net Price
i-Ready Classroom	\$209,447.00	\$90,883.70
Ready	\$210.00	\$0.00
Professional Learning	\$9,200.00	\$9,200.00
i-Ready Partners Services	\$30,000.00	\$0.00
List Total:		\$248,857.00
Savings:		\$148,773.30
Shipping/Tax/Other:		\$8,179.61
Total:		\$108,263.31

Thank you again for your interest in Curriculum Associates.

**Sincerely**

Gemma Corella  
(520) 481-5745  
gcorella@cainc.com

*i-Ready Partners Services Includes:*

- **Initial Implementation Services:** Provisioning, Initial Rostering, Hosting, Technology Assessment
- **Implementation Management:** Partner Success Manager You Know On A First Name Basis, Implementation Guidance, Realtime Achievement Data After Every Assessment, Ongoing Data Management
- **Staff Development Consultation and Resources:** Consultative services to help you plan and make the most of Professional Learning sessions; Access to Online Educator Learning (OEL) Digital Courses, and i-Ready Central Self-Service Resources
- **Technical Support:** Proactive Network Monitoring & Issue Notification, Annual Health Check, Technical Support

**This quote is for budgeting/estimate purposes only - cannot be used to purchase**

# Curriculum Associates®

Quote ID: 379037.3

Date: 4/8/2025

Quote Valid through: 12/31/2025

**Prepared For:**

Regina Redd  
Lyons SD 103  
4100 Joliet Ave,  
Lyons, IL 60534  
reddr@lyons103.org

**Your Representative:**

Gemma Corella  
(520) 481-5745  
gcorella@cainc.com

## iRCL 3 Years

### Budgeting Quote - final quantities needed prior to purchase order

Costello School 4632 Clyde Ave, Lyons, IL 60534						
Total Building Enrollment: 192, Grade Range: PK - 5						
Product Name	Grade	Item #	Qty	List Price	Net Price	Total
Online Educator Learning Site License - Digital PL Courses and Personalized Learning to Compliment Professional Learning Sessions	Multiple	40124.0	1	\$0.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	35713.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	34754.0	1	\$15.00	\$12.75	\$12.75
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade K 3 Years	K	35292.0	17	\$89.00	\$75.65	\$1,286.05
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	35166.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade K 3 Years	K	36104.0	12	\$89.00	\$75.65	\$907.80
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	36580.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	35714.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	34755.0	1	\$15.00	\$12.75	\$12.75
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	35293.0	17	\$89.00	\$75.65	\$1,286.05
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	35167.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	36105.0	12	\$89.00	\$75.65	\$907.80
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	36581.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	35715.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	35294.0	20	\$89.00	\$75.65	\$1,513.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	36106.0	12	\$89.00	\$75.65	\$907.80

i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	36582.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	35716.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	35295.0	28	\$89.00	\$75.65	\$2,118.20
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	36107.0	2	\$89.00	\$75.65	\$151.30
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	36583.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	35717.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	35296.0	31	\$89.00	\$75.65	\$2,345.15
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	36108.0	2	\$89.00	\$75.65	\$151.30
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	36584.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	35718.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	35297.0	31	\$89.00	\$75.65	\$2,345.15
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	36109.0	2	\$89.00	\$75.65	\$151.30
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	36585.0	1	\$975.00	\$0.00	\$0.00
i-Ready Partners Core Mathematics Support - Provisioning + Tech Support + Hosting + Data Management + Implementation Planning + Data Reviews + and Check ins 3 Years	Multiple	27124.0	1	\$6,000.00	\$0.00	\$0.00
Mathematics Discourse Cards - English	Multiple	23544.0	1	\$7.00	\$0.00	\$0.00
Mathematics Discourse Cards - Spanish	Multiple	23545.0	4	\$7.00	\$0.00	\$0.00
					Subtotal:	\$14,096.40
					Shipping:	\$1,268.67
					Tax:	\$0.00
					School Subtotal:	\$15,365.07

**Edison ES 4100 Scoville Ave, Stickney, IL 60402**

Total Building Enrollment: 270, Grade Range: PK - 5

Product Name	Grade	Item #	Qty	List Price	Net Price	Total
Online Educator Learning Site License - Digital PL Courses and Personalized Learning to Compliment Professional Learning Sessions	Multiple	40124.0	1	\$0.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	35713.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	34754.0	2	\$15.00	\$12.75	\$25.50
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade K 3 Years	K	35292.0	23	\$89.00	\$75.65	\$1,739.95
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	35166.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade K 3 Years	K	36104.0	16	\$89.00	\$75.65	\$1,210.40

i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	36580.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	35714.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	34755.0	2	\$15.00	\$12.75	\$25.50
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	35293.0	25	\$89.00	\$75.65	\$1,891.25
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	35167.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	36105.0	16	\$89.00	\$75.65	\$1,210.40
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	36581.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	35715.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	35294.0	27	\$89.00	\$75.65	\$2,042.55
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	36106.0	16	\$89.00	\$75.65	\$1,210.40
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	36582.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	35716.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	35295.0	37	\$89.00	\$75.65	\$2,799.05
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	36107.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	36583.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	35717.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	35296.0	44	\$89.00	\$75.65	\$3,328.60
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	36108.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	36584.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	35718.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	35297.0	43	\$89.00	\$75.65	\$3,252.95
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	36109.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	36585.0	1	\$975.00	\$0.00	\$0.00
i-Ready Partners Core Mathematics Support - Provisioning + Tech Support + Hosting + Data Management + Implementation Planning + Data Reviews + and Check ins 3 Years	Multiple	27124.0	1	\$6,000.00	\$0.00	\$0.00
Mathematics Discourse Cards - English	Multiple	23544.0	2	\$7.00	\$0.00	\$0.00
Mathematics Discourse Cards - Spanish	Multiple	23545.0	4	\$7.00	\$0.00	\$0.00
					<b>Subtotal:</b>	<b>\$19,417.40</b>

Shipping: \$1,747.60

Tax: \$0.00

School Subtotal: \$21,165.00

Home ES 4400 Home Ave, Stickney, IL 60402

Total Building Enrollment: 234, Grade Range: K - 5

Product Name	Grade	Item #	Qty	List Price	Net Price	Total
Online Educator Learning Site License - Digital PL Courses and Personalized Learning to Compliment Professional Learning Sessions	Multiple	40124.0	1	\$0.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	35713.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	34754.0	2	\$15.00	\$12.75	\$25.50
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade K 3 Years	K	35292.0	20	\$89.00	\$75.65	\$1,513.00
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	35166.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade K 3 Years	K	36104.0	14	\$89.00	\$75.65	\$1,059.10
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	36580.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	35714.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	34755.0	2	\$15.00	\$12.75	\$25.50
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	35293.0	22	\$89.00	\$75.65	\$1,664.30
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	35167.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	36105.0	14	\$89.00	\$75.65	\$1,059.10
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	36581.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	35715.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	35294.0	23	\$89.00	\$75.65	\$1,739.95
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	36106.0	14	\$89.00	\$75.65	\$1,059.10
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	36582.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	35716.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	35295.0	32	\$89.00	\$75.65	\$2,420.80
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	36107.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	36583.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	35717.0	3	\$975.00	\$0.00	\$0.00

i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	35296.0	38	\$89.00	\$75.65	\$2,874.70
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	36108.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	36584.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	35718.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	35297.0	37	\$89.00	\$75.65	\$2,799.05
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	36109.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	36585.0	1	\$975.00	\$0.00	\$0.00
i-Ready Partners Core Mathematics Support - Provisioning + Tech Support + Hosting + Data Management + Implementation Planning + Data Reviews + and Check ins 3 Years	Multiple	27124.0	1	\$6,000.00	\$0.00	\$0.00
Mathematics Discourse Cards - English	Multiple	23544.0	2	\$7.00	\$0.00	\$0.00
Mathematics Discourse Cards - Spanish	Multiple	23545.0	4	\$7.00	\$0.00	\$0.00
Subtotal:						\$16,920.95
Shipping:						\$1,522.91
Tax:						\$0.00
School Subtotal:						\$18,443.86

**J W Robinson ES 4431 Gage Ave, Lyons, IL 60534**

Total Building Enrollment: 218, Grade Range: K - 5

Product Name	Grade	Item #	Qty	List Price	Net Price	Total
Online Educator Learning Site License - Digital PL Courses and Personalized Learning to Compliment Professional Learning Sessions	Multiple	40124.0	1	\$0.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	35713.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	34754.0	2	\$15.00	\$12.75	\$25.50
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade K 3 Years	K	35292.0	19	\$89.00	\$75.65	\$1,437.35
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	35166.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade K 3 Years	K	36104.0	13	\$89.00	\$75.65	\$983.45
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	36580.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	35714.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	34755.0	2	\$15.00	\$12.75	\$25.50
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	35293.0	20	\$89.00	\$75.65	\$1,513.00
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	35167.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	36105.0	13	\$89.00	\$75.65	\$983.45

i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	36581.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	35715.0	2	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	35294.0	22	\$89.00	\$75.65	\$1,664.30
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	36106.0	13	\$89.00	\$75.65	\$983.45
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	36582.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	35716.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	35295.0	30	\$89.00	\$75.65	\$2,269.50
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	36107.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	36583.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	35717.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	35296.0	35	\$89.00	\$75.65	\$2,647.75
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	36108.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	36584.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	35718.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	35297.0	35	\$89.00	\$75.65	\$2,647.75
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	36109.0	3	\$89.00	\$75.65	\$226.95
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	36585.0	1	\$975.00	\$0.00	\$0.00
i-Ready Partners Core Mathematics Support - Provisioning + Tech Support + Hosting + Data Management + Implementation Planning + Data Reviews + and Check ins 3 Years	Multiple	27124.0	1	\$6,000.00	\$0.00	\$0.00
Mathematics Discourse Cards - English	Multiple	23544.0	2	\$7.00	\$0.00	\$0.00
Mathematics Discourse Cards - Spanish	Multiple	23545.0	4	\$7.00	\$0.00	\$0.00
					Subtotal:	\$15,861.85
					Shipping:	\$1,427.60
					Tax:	\$0.00
					School Subtotal:	\$17,289.45

**Lincoln ES 4300 Grove Ave, Brookfield, IL 60513**

Total Building Enrollment: 342, Grade Range: PK - 5

Product Name	Grade	Item #	Qty	List Price	Net Price	Total
Online Educator Learning Site License - Digital PL Courses and Personalized Learning to Compliment Professional Learning Sessions	Multiple	40124.0	1	\$0.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	35713.0	3	\$975.00	\$0.00	\$0.00

i-Ready Classroom 2024 Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	34754.0	3	\$15.00	\$12.75	\$38.25
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade K 3 Years	K	35292.0	29	\$89.00	\$75.65	\$2,193.85
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade K Card Box (2024) 1 Year	K	35166.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade K 3 Years	K	36104.0	20	\$89.00	\$75.65	\$1,513.00
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade K 3 Years	K	36580.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	35714.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	34755.0	3	\$15.00	\$12.75	\$38.25
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	35293.0	32	\$89.00	\$75.65	\$2,420.80
i-Ready Classroom 2024 Spanish Mathematics Centers Library Grade 1 Card Box (2024) 1 Year	1	35167.0	1	\$15.00	\$0.00	\$0.00
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 1 3 Years	1	36105.0	20	\$89.00	\$75.65	\$1,513.00
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 1 3 Years	1	36581.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	35715.0	3	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	35294.0	34	\$89.00	\$75.65	\$2,572.10
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 2 3 Years	2	36106.0	20	\$89.00	\$75.65	\$1,513.00
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 2 3 Years	2	36582.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	35716.0	4	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	35295.0	47	\$89.00	\$75.65	\$3,555.55
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 3 3 Years	3	36107.0	4	\$89.00	\$75.65	\$302.60
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 3 3 Years	3	36583.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	35717.0	4	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	35296.0	56	\$89.00	\$75.65	\$4,236.40
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 4 3 Years	4	36108.0	4	\$89.00	\$75.65	\$302.60
i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 4 3 Years	4	36584.0	1	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Common Core Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	35718.0	4	\$975.00	\$0.00	\$0.00
i-Ready Classroom 2024 Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	35297.0	54	\$89.00	\$75.65	\$4,085.10
i-Ready Classroom 2024 Spanish Mathematics Student Worktext with Digital Access Grade 5 3 Years	5	36109.0	4	\$89.00	\$75.65	\$302.60

i-Ready Classroom 2024 Spanish Mathematics Teacher Guide with Digital Access Grade 5 3 Years	5	36585.0	1	\$975.00	\$0.00	\$0.00
i-Ready Partners Core Mathematics Support - Provisioning + Tech Support + Hosting + Data Management + Implementation Planning + Data Reviews + and Check ins 3 Years	Multiple	27124.0	1	\$6,000.00	\$0.00	\$0.00
Mathematics Discourse Cards - English	Multiple	23544.0	3	\$7.00	\$0.00	\$0.00
Mathematics Discourse Cards - Spanish	Multiple	23545.0	4	\$7.00	\$0.00	\$0.00
					Subtotal:	\$24,587.10
					Shipping:	\$2,212.83
					Tax:	\$0.00
					School Subtotal:	\$26,799.93

**Lyons SD 103 4100 Joliet Ave, Lyons, IL 60534**

Total Building Enrollment: 1935, Grade Range: PK - 8

Product Name	Grade	Item #	Qty	List Price	Net Price	Total
Professional Learning Session (up to 6 hours) AY 25-26	Multiple	38558.0	4	\$2,300.00	\$2,300.00	\$9,200.00
					Subtotal:	\$9,200.00
					Shipping:	\$0.00
					Tax:	\$0.00
					School Subtotal:	\$9,200.00

**Total**

List Total:	\$248,857.00
Savings:	\$148,773.30
Merchandise Total:	\$100,083.70
Voucher/Credit:	\$0.00
Estimated Tax:	\$0.00
Estimated Shipping:	\$8,179.61
<b>Total:</b>	<b>\$108,263.31</b>

**Special Notes**

Math teacher materials gratis at up to 1:25 ratio (add'l access paid). All i-Ready purchases require PL.

**For budgeting purposes only, final quote needed with updated quantities PL Yrs 2+ TBD. PO & payment req'd upfront for full value of sale.**

F.O.B.: N. Billerica, MA 01862

Shipping: Shipping based on MDSE total

Terms: Net 30 days, pending credit approval

Fed. ID: #26-3954988

**This quote is for budgeting/estimate purposes only - cannot be used to purchase**

Y6

# Curriculum Associates®

## Information on Professional Learning Sessions and COVID-19

Protecting the health and safety of the educators we serve and their students, as well as the health and safety of our employees, is of paramount importance to Curriculum Associates. While it is our preference to deliver PL sessions in person, circumstances related to COVID-19 may require us to provide sessions virtually instead. Curriculum Associates' policy is to only provide PL sessions in person where one of our employees can reach the session site by car and where adequate safety measures are in place to protect the health of our session leaders and participants. Curriculum Associates reserves the right to switch any session from in-person to virtual if we cannot reach a session site by car, if adequate safety measures cannot be put in place, or if Curriculum Associates determines that it would otherwise put its employees at risk to provide an in-person session.

If your school or district will not permit visitors at the time of a scheduled session, Curriculum Associates would be happy to provide an equivalent live, virtual session via videoconference. Similarly, Curriculum Associates will comply with your school or district's health and safety requirements regarding on-site visitors if we are given adequate advance notice. Our PL Operations team will work with school or district personnel to hold sessions in a manner that protects the safety of educators and your school community as well as Curriculum Associates employees.

We are pleased to be able to serve you in these challenging times and look forward to providing productive learning sessions to your staff. Any questions regarding scheduling in-person or virtual training sessions should be directed to [pdoperations@cainc.com](mailto:pdoperations@cainc.com).

# Curriculum Associates®

## Multiyear Core Purchase—Ready Math

Curriculum Associates is pleased to offer an industry-best, flexible, subscription-based model for multiyear purchases of both print and digital products. Please see below for more information about your multiyear purchase.

### Included in Purchase:

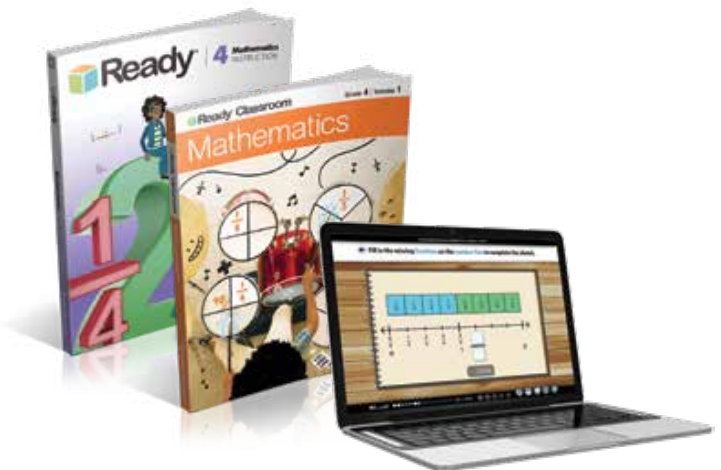
- Student Materials
  - Annual shipment of consumable printed student materials for full term of subscription
  - Includes any reallocation of the quantities of originally-purchased student materials across schools, grades, and available languages (English/Spanish) as necessary
- Teacher Materials: first-year shipment of printed teacher materials

### Please Note:

- Shipments of materials in Year Two and beyond must match total quantity on the original purchase order. Any additional student materials needed will require a new purchase order.
- Teacher materials are provided gratis at a ratio of 1 teacher set per 25 student sets purchased during the initial fulfillment year only. A new purchase order is required for any additional teacher materials in subsequent years.
- Purchase order and payment are required upfront for full value of sale.
- Professional Development is required.
- Price does not include exchanges or upgrades to products other than the product indicated on the original purchase order.

### Curriculum Associates Stands Behind Its Products:

Our goal is to **ensure any product you purchase from us meets or exceeds expectations**. We stand behind our programs and strive to clearly and accurately describe their features and functionality. If for any reason you are not satisfied with our products, upon request we will provide a credit for products and services not yet delivered or provided. Note that print materials that have been used and/or are not in “saleable condition,” and individual components of *Ready* Student and Teacher Sets that have been separated out, are not eligible for return.



## Unparalleled Service and Educator Support

The *i-Ready Partners* team was born from our core value: the quality of our services is as important as the quality of our products. Know that when you implement our programs, your local *i-Ready Partners* will be there to support your team every step of the way.

### Service Components

Our *i-Ready Partners* team is tasked with helping you implement our programs to meet ambitious district goals. *i-Ready Partners* support includes:

- **An Account Manager You Know on a First-Name Basis:** Dedicated account managers are your point of connection to a powerful network of *i-Ready* experts focused on making your implementation successful.
- **Consultative Professional Development Planning:** Tailored professional development plans ensure that PD is tied to your implementation goals and that educators are equipped to optimize the use of our programs from day one.
- **Real-Time Achievement Data after Every Assessment:** Detailed student achievement analytics to empower data-driven practices in classrooms.
- **Educational Consultants to Help You Know What's Coming Next:** Educational consultants to keep you up to speed on our latest research, development, and best practices.
- **Technical Support and Health Checks:** Proactive support that anticipates and heads off issues before they start—and is there for you should they arise.



**Account Management**



**Professional Development**



**Educational Consultants**



**Achievement Analytics**



**Technical Support**

## Your *i-Ready Partners* Team

Dedicated to helping you implement *i-Ready* programs and achieve your district goals



# Curriculum Associates®

## Placing an Order

**Email:** [Orders@cainc.com](mailto:Orders@cainc.com)

**Fax:** 1-800-366-1158

**Mail:**

ATTN: CUSTOMER SERVICE DEPT.

Curriculum Associates LLC

153 Rangeway Rd

North Billerica, MA 01862-2013

Please visit [CurriculumAssociates.com](http://CurriculumAssociates.com) for more information about placing orders or contact CA's customer service department (1-800-225-0248) and reference quote number for questions.

Please attach quote to all signed purchase orders.

If tax exempt, please submit a valid exemption certificate with PO and quote in order to avoid processing delays. Exemption certificates can also be submitted to [exempt@cainc.com](mailto:exempt@cainc.com).

## Shipping Policy

Unless otherwise noted, shipping costs are calculated as follows:

Order Amount	Freight Amount
\$74.99 or less	Max charge of \$12.75
\$75.00 to \$999.99	12% of order
\$1,000 to \$4,999.99	10% of order

Order Amount	Freight Amount
\$5,000.00 to \$99,999.99	9% of order
\$100,000 and more	7% of order

Please contact your local CA representative or customer service (1-800-225-0248) for expedited shipping rates. The weight limit for an expedited order is 500lbs.

The enhanced shipping and handling services listed below are available upon request subject to the availability of our carrier partners. Please notify us of these delivery requests prior to submitting your PO so that we can include the service on your quote appropriately:

- White Glove Delivery Service \$500/shipment location

If our carrier partners are unable to deliver to the location instructed on the PO or you need to change the time or location of delivery, one or more of the following fees may be applicable:

- Delivery Address Change \$400/shipment location
- Freight Storage \$600 /shipment location
- Freight Carrier Redelivery \$100/pallet

Unless otherwise expressly indicated, the shipping terms for all deliveries is FOB CA's Shipping Point (whether to a CA or third party facility). Risk of loss and title is passed to purchaser upon transfer of the goods to carrier, standard shipping charges (listed above) are added to the invoice or included in the unit price unless otherwise specified.

Supply chain challenges outside of Curriculum Associates' control may impact inventory availability for print product. We recommend submission of purchase orders as soon as possible to help ensure timely delivery.

## Payment Terms

Payment terms are as follows:

- With credit approval: Net 30 days
- Without credit approval: payment in full at time of order
- Accounts must be current before subsequent shipments are made

To ensure payment processing is timely and environmentally conscious, CA encourages ACH payments. If you would like to pay via ACH, please request remittance information by emailing [AR@cainc.com](mailto:AR@cainc.com).

Please send any payment notifications to [payments@cainc.com](mailto:payments@cainc.com). Credit card payments are only accepted for purchases under \$50,000.

## Invoice Receipt Preference

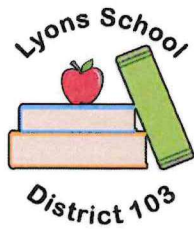
CA is pleased to offer electronic invoice delivery. Electronic invoice delivery allows CA to deliver your invoice in a timely and environmentally friendly manner. To request electronic invoice delivery please contact the CA Accounts Receivable team at [invoices@cainc.com](mailto:invoices@cainc.com) or by fax (1-800-366-1158). Please reference your quote number, provide a valid email address where the invoice should be directed, and indicate you would like to opt into electronic invoice delivery.

## Terms of Service

Customer's use of i-Ready® shall be subject to the i-Ready Terms and Conditions of Use, which can be found at [i-ready.com/support](http://i-ready.com/support). Customer's professional-learning sessions will expire two years following the date of your purchase order or the implementation year noted on your quote, whichever comes first and are subject to the Professional Learning Terms of Service, which can be found at [i-ready.com/support](http://i-ready.com/support).

## Return Policy

For any non-print products - your subscription may be terminated and you may request a pro-rata refund for unused services within 90 days of license start date. For Professional Learning services, you may request a refund for unused services within 90 days of purchase date. After 90 days, your non-print products and Professional Learning purchase shall be final and no refunds are available. Except for materials sold on a non-refundable basis, purchaser may return, at purchaser risk and expense, purchased print materials with pre-approval from CA's Customer Service department within 12 months of purchase. Please examine your order upon receipt. Before returning material, call CA's Customer Service department (1-800-225-0248 option 2) for return authorization and documentation. When returning material, please include your return authorization number and the return form that will be provided to you by CA's Return department. We do not accept returns on unused i-Ready or Toolbox licenses®, materials that have been used and/or are not in "saleable condition," and individual components of kits or sets including but not limited to BRIGANCE® Kits, Ready® student and teacher sets, Ready Classroom® student and teacher sets, and Magnetic Reading classroom kits.



## MEMORANDUM

To: Lyons School District 103 Board of Education

From: Bill Channell, Business Manager

Date: April 22, 2025

Subject: Summer 2025 Capital Projects & Procurement

### Summer 2025 Capital Projects

The Lyons Elementary School District 103 Summer Roof Repair project was put out to bid on March 10<sup>th</sup>, 2025. Over 740 trade contractors were notified and sent invitations to bid by Cordogan Clark. There was a pre-bid meeting including a walk of the roofs on Feb 24, 2025. Seven contractors participated in the roof walk. At the bid opening on March 27<sup>th</sup>, 2025 we received bid packages from three companies.

The attached Bid Tabulation document illustrates the bid results. Bid package #1 – Roofing, which also includes the general trades scope of work for each school as shown below.

The lowest responsive and responsible bidders that we recommend being awarded contracts and the contract values are as follows:

- George Washington Middle School – F&G Roofing - \$803,000
- Edison Elementary School – Knickerbocker Roofing - \$1,186,000
- Robinson Elementary School – Riddiford Roofing - \$619,583

The project will have a 6% contingency for any potential unforeseen work that Cordogan Clark Consulting Services (CCCS) will monitor as needed to account for items that may arise on the project. All contingency reductions will be reported in a timely manner to Lyons School District 103.

### Recommendation

Cordogan Clark has reviewed each contractor's qualification statement and references and are satisfied that they meet their recommended standards. As such, we are recommending that the contractors listed above be awarded a total of \$2,608,583, a contingency of \$156,515 and soft costs of \$221,000. The total value of the project, including items listed above is \$2,986,306.

Summer 2025 Roof Repairs

Lyons SD 103

April 15, 2025



BP #1 ROOFING (INDIVIDUAL BUILDINGS) BID TABULATION:

Vendor Name / Address	Bid Bond	Signed Bid Form	Addm .	Base Bid Edison E.S.	Base Bid Robinson E.S.	Base Bid George Washington Middle	Edison General Trades	Robinson General Trades	George Washington General Trades	Alt #1 Remove skylights at Robinson	Alt #2 Roof Ladder at Robinson	Alt #3 Skylight at Edison	Alt #4 Roof hatch & access ladder at Edison	Alt #5 Edison Underside of Deck Painting at Skylight Infill	Alt #6 Robinson Underside of Deck Painting at Skylight infill	Total Base Bid + Accepted Alts.
F & G Roofing	X	X	1-3	\$1,540,300	\$1,273,500	\$778,000			\$25,000	\$134,400	\$15,000	\$24,000	\$16,500			\$803,000
Knickerbocker Roofing	X	X	1-3	\$1,186,000	\$767,000	\$835,000	Included in Base Bid			\$45,500	\$21,250	\$39,000	\$12,200	\$6,000	\$15,600	\$1,186,000
Riddiford Roofing	X	X	1-3		\$619,583			Included in Base Bid		\$58,000	\$5,000				\$17,000	\$619,583
<b>Total Apparent Lowest Responsive &amp; Responsible Bidders:</b>																<b>\$2,608,583</b>