



**COMMITTEE OF THE WHOLE OF THE BOARD OF EDUCATION
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204**

**Room 103-104
100 South Brainard Avenue
La Grange, Illinois 60525
Monday, December 5, 2022 - 6:30 PM**

AGENDA

**PLEASE NOTE CLOSED SESSION WILL BEGIN AT 6:00 PM and
OPEN SESSION WILL BEGIN AT 6:30PM**

I. CALL TO ORDER

II. CLOSED SESSION

- A. The setting of a price for sale or lease of property owned by the District. 5ILCS120/2(c)(6)

III. COMMUNICATIONS - PUBLIC COMMENT

IV. FINANCE

- A. District 204 Demographic Trends and Enrollment Projections Report 3
B. Consideration and Discussion of Potential Sale of Willow Springs Property
C. Approval of the FY22 Audited Financial Statements 74
D. Approval of the 2022 Tax Year Tax Levy 180
E. Resolution authorizing a supplemental tax levy to pay the principal of and interest on
outstanding limited bonds of the District 195
F. Approval of the FY23 Property Tax Relief Grant Application 206

V. FACILITIES

- A. Final Change Order Abbey Paving 208

VI. STRATEGIC PLAN 210

- A. Goal Three Update (High Quality, Diverse Staff) 211
B. Goal Four Update (Family and Community Partnerships) 217

VII. PUBLIC COMMENT

VIII. CLOSED SESSION

- A. The setting of a price for sale or lease of property owned by the District. 5ILCS120/2(c)(6)

IX. ADJOURNMENT

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

LYONS TOWNSHIP HIGH SCHOOL

BRIAN P. WATERMAN, SUPERINTENDENT

bwaterman@lths.net

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



708-579-6451

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

TO: District #204 Board of Education

FROM: Dr. Brian P. Waterman, Superintendent

DATE: Monday, December 5, 2022

RE: Enrollment Study (John Kasarda, Consulting Demographer)

Per the Board's request, I have included within this packet the most recent Enrollment and Demographic Study, which was completed for Lyons Township High School District 204 by John Kasarda, Consulting Demographer, in August 2022.

Recommendation

No action is required. This item is informational.



Lyons Township High School District 204

Demographic Trends and Enrollment Projections

Prepared by

John D. Kasarda, Ph.D.
Consulting Demographer

August 13, 2022

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Preface

This report updates my December 2019 report on population and housing trends in the villages and K-8 public school districts that send students to Lyons Township High School District 204. The public sending school districts include District 101, District 102, District 103 (part), District 105, District 106, and District 107.

As before, the report commences with a review and update of housing development and demographic dynamics for the study area as a whole. I then examine the effects of these dynamics on enrollment changes in the pertinent K-8 sending school districts and analyze student migration/transfer patterns and other determinants of observed enrollment changes. Next, I project future eighth-grade enrollments at the sending school districts, by year and by grade, through school year 2035-36. Finally, I analyze recent student migration/retention and transfer data for Lyons Township High School District 204 and bring the K-8 district projections to bear on high school district enrollment projections through school year 2036-37.

Enrollment projections for Lyons Township High School (including North and South campuses) will be in the form of three separate series based on assumptions about local births, new residential development, turnover of existing housing (including teardowns and rebuilds), and resulting in-migration of families with preschool and school age children to the area served by District

204. These three series will provide by year and by high school grade through school year 2036-37 (A) the minimum number of students that may be anticipated, (B) the most likely number of students to be expected, and (C) the maximum number of students that can possibly be foreseen.

In conducting the analysis that follows, I benefited from enrollment statistics and housing development data provided by administrators of the K-8 sending districts and District 204. I would like especially to thank Dr. Brian Waterman, Superintendent of Lyons Township High School District 204, who coordinated data assembly. For his fine assistance and that of all others who contributed to this study, I am most appreciative.

Housing and Demographic Trends

The school district study areas cover approximately twenty-five square miles including unincorporated portions of Cook County and all or part of the following incorporated communities: Brookfield, Burr Ridge, Countryside, Hodgkins, Indian Head Park, LaGrange, LaGrange Park, Lyons, McCook, Stickney, Western Springs, and Willow Springs (see Figure 1).

Like many other of Chicago's more mature suburban areas, the territory served by Lyons Township High School District 204 experienced a flurry of new construction during the 1950s and early 1960s. (See Appendix A for American Community Survey estimates of the years that the current housing stock were built.) Most of these homes were larger, single-family detached structures. By today's standards, they were also modestly priced. For example, as late as 1970, the median house price was \$23,100 in Brookfield; \$31,000 in LaGrange Park; \$33,100 in LaGrange; and \$38,100 in Western Springs.

The rapid development of these affordable homes attracted substantial numbers of younger families with preschool and school-age children. Moreover, during this post-war baby boom era, most of these younger households contained at least two children. Thus, in 1960, my prior reports showed that children under age 18 represented at least one-third of the total population in each of the villages in the District 204 area.

The slowdown in new single-family housing construction that commenced in the latter half of the 1960s, together with the rapid price appreciation of existing single-family units since the early 1970s, slowed the heavy flow of younger couples with children to the area. These forces interacted with declining resident fertility rates to reduce dramatically the number of preschool and school-age children during the second half of the 1970s. The 1980–82 recession and sharp rise in mortgage interest rates brought new single-family housing construction in the area to a near standstill.

As can be observed in Table 1, single-family housing construction permits rebounded in a number of the villages after 1982, especially Burr Ridge. The national and local economic recovery in the mid-1980s, along with declining home mortgage interest rates, also facilitated turnover of existing homes and served to attract additional younger families to the area, as did an increasing number of teardowns and rebuilds in the late 1980s, 1990s, and early part of this century. These teardowns and rebuilds (which are included in the new housing permit data) often generated larger homes that attracted younger families with children. The Great Recession of 2008 to 2012 substantially depressed new housing construction. Between 2013 and 2021, there was a recovery in housing permits authorized annually in the villages, though the numbers (which include teardowns/rebuilds) were not nearly as much as the 1983 to 2007 period.

Births to residents of District 204 have been relatively stable since 2000. Table 2 presents the annual births to residents of ZIP Code areas of District 204 between 2000 and 2021. Figure 2 shows the area represented by each ZIP Code.

By far, the most important factor driving enrollment at Lyons Township High School and its sending districts is housing turnover. Relatively low mortgage interest rates from the late 1980s to the present kept housing turnover fairly robust in most area villages with the exception of the 2008–2012 recession. This contributed to total population growth between 1990 and 2000 in all villages, which generally slowed between 2000 and 2010 (see Table 3). Bureau of the Census counts from 2010 and 2020 show a small uptick in total village population growth with only two villages moderately or marginally declining.

The aging of Lyons Township village residents should impact housing turnover to younger families during the next ten to fifteen years. Table 4 presents estimates of the numbers of residents by preschool-age and school-age categories in 2020 for each District 204 village as well as estimates of the number of their residents over age 60, the latter of which has risen considerably during the past decade. Barring a prolonged recession or a continuation of rising mortgage interest rates, given the large numbers of residents who are 60+ in area villages, one should expect a solid amount of annual turnover of District 204 housing from empty-nesters to younger families with school-age children during the coming ten to fifteen years.

While essentially built-out, a few villages may also see small amounts of new housing construction. Together with empty-nest housing turnover to younger families with children, this should add to the population base of local villages. Table 5 provides the total population forecasts for District 204 villages by the Chicago Metropolitan Agency for Planning (CMAP) for the years 2030, 2040, and 2050, suggesting modestly expanding village population bases.

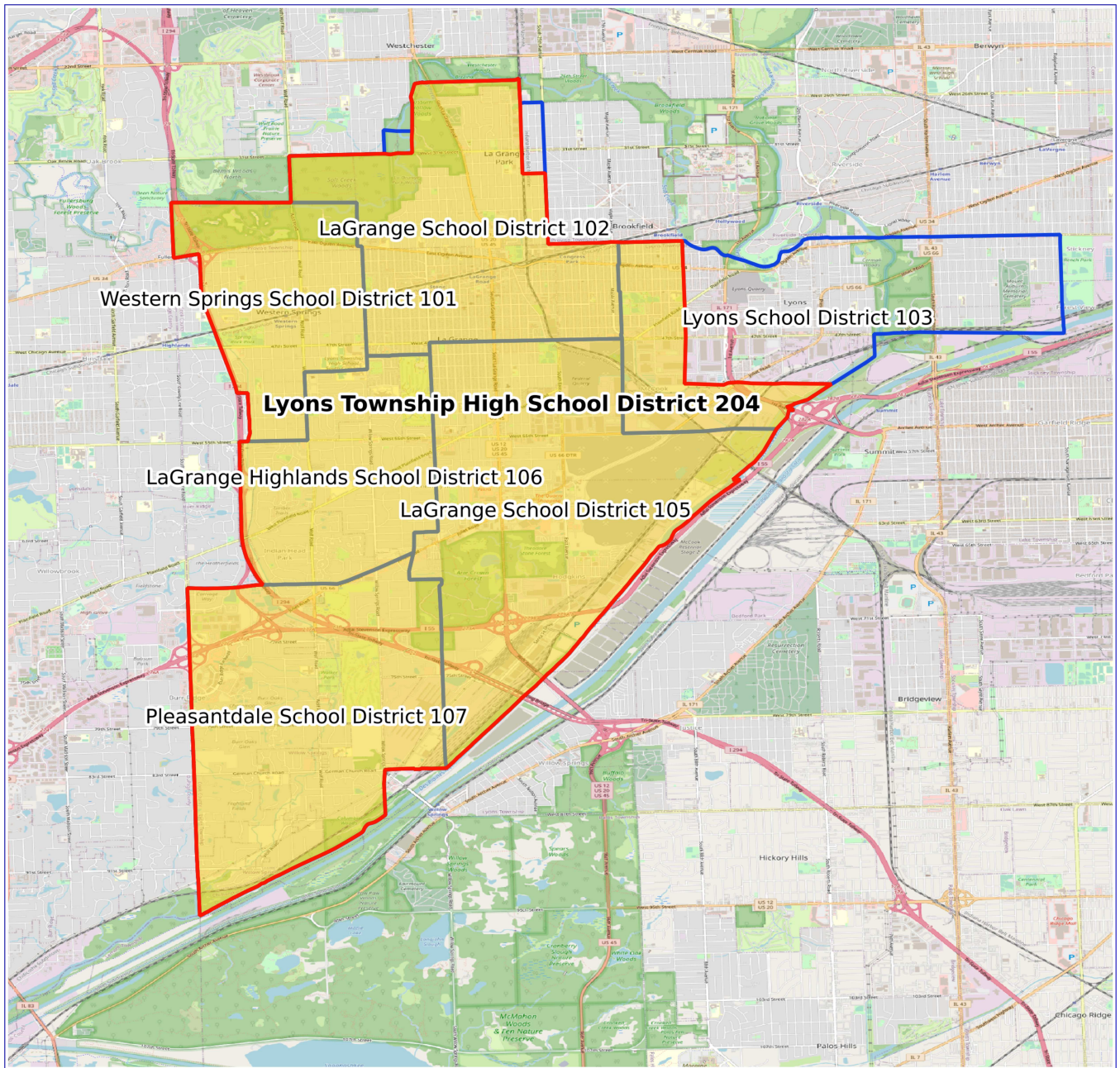


Figure 1. Boundaries of Lyons Township High School District 204 and Sending K–8 Public School Districts

Table 1

New Single-Family Housing Construction Permits Issued by Municipalities in the District 204 Area: 1982 to 2022

Municipality	1982	1983	1984	1985	1986	1987	1988	1989
Brookfield	1	6	3	10	31	14	na	4
Burr Ridge	40	134	134	115	126	138	252	100
Countryside	1	3	5	3	3	23	28	7
Forest View	–	1	1	2	–	1	1	3
Hinsdale	12	28	43	73	33	42	76	78
Hodgkins	1	–	–	–	3	2	1	1
Indian Head Park	2	16	12	20	4	2	4	2
La Grange	2	6	35	12	10	9	6	6
La Grange Park	2	2	3	4	8	5	6	6
Lyons	–	2	1	3	14	4	8	6
McCook	1	–	1	–	–	na	2	na
Stickney	–	na	na	na	1	na	na	na
Western Springs	4	na	na	na	7	3	10	5
Willow Springs	6	na	na	24	74	41	43	17
Total	72	198	238	266	314	284	437	235

Continued. . .

Table 1—Continued

New Single-Family Housing Construction Permits Issued by Municipalities in the District 204 Area: 1982 to 2022

Municipality	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Brookfield	3	6	2	3	–	7	4	3	7	5
Burr Ridge	31	62	84	95	150	100	89	152	121	123
Countryside	10	11	3	2	5	1	7	18	19	26
Forest View	3	–	2	–	1	0	0	0	0	0
Hinsdale	70	31	60	72	103	88	59	73	118	113
Hodgkins	1	–	3	na	–	2	1	4	1	1
Indian Head Park	6	2	–	57	–	1	73	78	19	53
La Grange	3	4	10	12	10	9	29	9	5	10
La Grange Park	–	1	2	1	3	0	3	0	0	0
Lyons	10	5	2	3	8	2	3	2	3	2
McCook	na	–	–	na	2	2	1	0	1	1
Stickney	na	na	na	na	17	4	10	4	2	9
Western Springs	5	6	14	46	18	13	14	12	41	62
Willow Springs	12	11	13	39	47	5	21	22	14	16
Total	154	139	195	330	364	234	314	377	351	421

Continued. . .

Table 1—Continued

New Single-Family Housing Construction Permits Issued by Municipalities in the District 204 Area: 1982 to 2022

Municipality	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Brookfield	3	2	3	6	4	5	47	18	0	0
Burr Ridge	62	53	54	40	41	36	28	30	11	4
Countryside	10	4	7	8	10	12	10	12	5	5
Forest View	0	0	0	0	0	0	0	0	0	0
Hinsdale	95	105	107	90	109	116	80	43	21	18
Hodgkins	1	1	2	4	2	1	4	0	1	0
Indian Head Park	5	51	2	4	1	1	8	0	1	0
La Grange	7	31	23	36	44	39	23	27	14	15
La Grange Park	2	13	3	7	9	9	9	5	5	6
Lyons	3	2	4	1	3	3	2	0	1	1
McCook	0	0	0	0	0	0	0	0	0	0
Stickney	1	4	3	2	4	8	3	5	0	1
Western Springs	38	42	38	80	45	54	70	64	17	11
Willow Springs	143	124	55	16	23	7	4	2	1	1
Total	370	432	301	294	295	291	288	206	77	62

Continued. . .

Table 1—Continued

New Single-Family Housing Construction Permits Issued by Municipalities in the District 204 Area: 1982 to 2022

Municipality	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	-5/22
Brookfield	0	0	0	3	1	4	6	5	0	0	2	0	0
Burr Ridge	12	7	9	12	28	27	30	25	40	32	37	14	4
Countryside	3	2	3	6	5	9	6	25	15	2	2	3	1
Forest View	0	0	0	0	0	0	0	0	0	0	0	0	0
Hinsdale	33	35	39	55	67	56	31	27	48	40	32	49	19
Hodgkins	0	0	0	0	0	0	0	1	36	3	0	0	0
Indian Head Park	0	0	0	1	0	2	1	0	0	1	0	3	2
La Grange	14	14	19	20	19	19	7	12	12	13	15	31	10
La Grange Park	2	2	2	10	4	4	3	4	4	3	4	5	0
Lyons	0	0	1	1	1	2	3	1	2	2	2	0	0
McCook	0	0	0	0	0	0	0	0	0	0	0	0	0
Stickney	1	1	0	0	1	2	2	0	5	5	5	4	2
Western Springs	14	13	21	46	54	67	44	28	26	31	20	41	10
Willow Springs	0	1	0	2	4	2	6	2	0	3	3	3	1
Total	79	75	94	156	184	194	139	130	188	135	122	153	49

Source: U.S. Bureau of the Census. Current Construction Reports. "Housing Units Authorized by Permits." Annual Reports 1982–2021 and May 2022 year to date.

Table 2

Registered Births to Residents of ZIP Codes in the District 204 Area: 2000 to 2021

Year	ZIP Code						Sum
	60480	60513	60525	60526	60527	60558	
2000	49	250	452	155	0	158	1,064
2001	41	221	409	151	51	149	1,022
2002	64	251	403	156	190	189	1,253
2003	52	258	396	179	230	138	1,253
2004	67	244	368	157	239	150	1,225
2005	65	220	350	151	271	141	1,198
2006	59	252	329	139	220	148	1,147
2007	66	243	343	149	235	114	1,150
2008	47	242	302	149	217	104	1,061
2009	56	221	301	128	252	116	1,074
2010	66	256	349	147	251	100	1,169
2011	62	233	271	121	276	99	1,062
2012	53	194	295	140	289	88	1,059
2013	53	263	304	119	294	109	1,142
2014	42	235	294	141	282	131	1,125
2015	50	240	301	141	294	121	1,147
2016	50	208	289	132	274	107	1,060
2017	40	231	311	164	278	133	1,157
2018	37	207	288	115	273	126	1,046
2019	42	219	302	123	269	124	1,079
2020	42	236	304	115	227	136	1,060
2021	34	212	340	115	248	134	1,083

Source: Illinois Department of Public Health. 2021 are preliminary estimates.

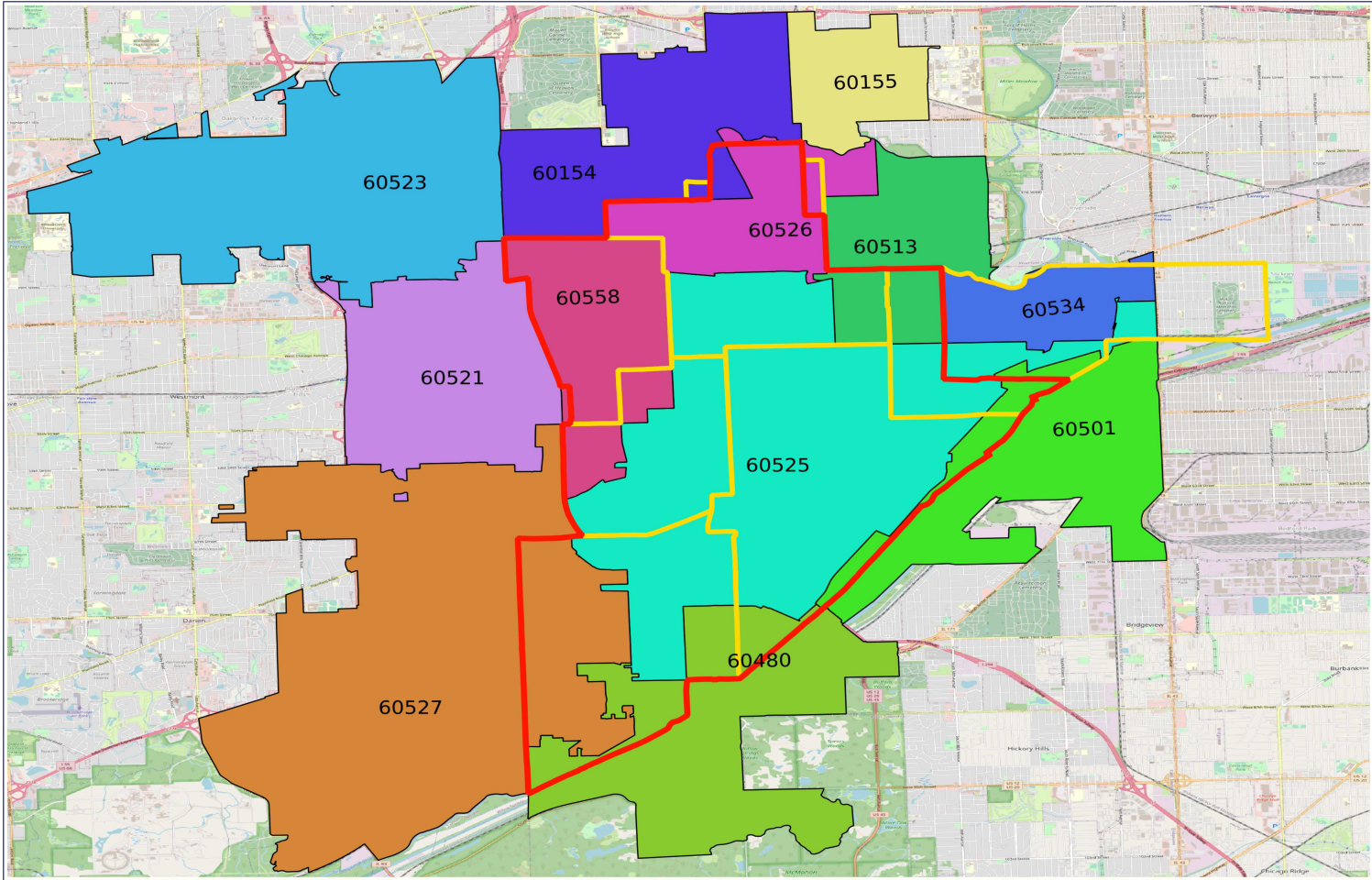


Figure 2. ZIP Codes in the Lyons Township High School District 204 Area

Table 3

Population of Municipalities in the District 204 Area: 1980 to 2020

Municipality	1980	1990	2000	2010	2020	2000–10		2010–20	
						Change	Percent	Change	Percent
Brookfield	19,395	18,876	19,085	18,978	19,476	-107	-0.6	498	2.6
Burr Ridge	3,833	7,669	10,408	10,559	11,192	151	1.5	633	6
Countryside	6,538	5,716	5,991	5,895	6,420	-96	-1.6	525	8.9
Forest View	764	743	778	698	792	-80	-10.3	94	13.5
Hinsdale	16,726	16,029	17,349	16,816	17,395	-533	-3.1	579	3.4
Hodgkins	2,005	1,963	2,134	1,897	1,500	-237	-11.1	-397	-20.9
Indian Head Park	2,915	3,503	3,685	3,809	4,065	124	3.4	256	6.7
La Grange	15,445	15,362	15,608	15,550	16,321	-58	-0.4	771	5
La Grange Park	13,359	12,861	13,295	13,579	13,475	284	2.1	-104	-0.8
Lyons	9,925	9,828	10,255	10,729	10,817	474	4.6	88	0.8
McCook	303	235	254	228	249	-26	-10.2	21	9.2
Stickney	5,893	5,678	6,148	6,786	7,110	638	10.4	324	4.8
Western Springs	12,876	11,984	12,493	12,975	13,629	482	3.9	654	5
Willow Springs	4,147	4,509	5,027	5,524	5,857	497	9.9	333	6
Total	114,124	114,956	122,510	124,023	128,298	1,513	1.2	4275	3.4

Source: U.S. Bureau of the Census. Decennial Census of Population and Housing 1980, 1990, 2000, 2010, 2020.

Table 4

Estimated Population by Age in Municipalities in the District 204 Area: 2020

Population by Age						
Municipality	Age Group					
	Total	Under 5	5 to 9	10 to 14	15 to 19	60 and over
Brookfield	19,476	1,472	1,533	1,315	1,249	3,885
Burr Ridge	11,192	441	770	687	505	4,510
Countryside	6,420	282	196	578	461	1,459
Forest View	792	97	86	56	17	200
Hinsdale	17,395	964	1,525	1,777	1,655	3,316
Hodgkins	1,500	50	122	181	74	436
Indian Head Park	4,065	243	160	193	100	1,852
La Grange	16,321	1,028	1,103	1,716	1,315	3,737
La Grange Park	13,475	974	910	1,035	968	3,191
Lyons	10,817	899	1,043	517	460	2,116
McCook	249	20	20	17	5	61
Stickney	7,110	361	621	436	531	1,314
Western Springs	13,629	1,206	1,161	1,133	970	2,862
Willow Springs	5,857	224	279	453	331	1,793
Total	128,298	8,261	9,529	10,094	8,641	30,732
Percent Population by Age						
Municipality	Age Group					
	Total	Under 5	5 to 9	10 to 14	15 to 19	60 and over
Brookfield	100.0	7.6	7.9	6.8	6.4	19.9
Burr Ridge	100.0	3.9	6.9	6.1	4.5	40.3
Countryside	100.0	4.4	3.1	9.0	7.2	22.7
Forest View	100.0	12.2	10.9	7.1	2.1	25.3
Hinsdale	100.0	5.5	8.8	10.2	9.5	19.1
Hodgkins	100.0	3.3	8.1	12.1	4.9	29.1
Indian Head Park	100.0	6.0	3.9	4.7	2.5	45.6
La Grange	100.0	6.3	6.8	10.5	8.1	22.9
La Grange Park	100.0	7.2	6.8	7.7	7.2	23.7
Lyons	100.0	8.3	9.6	4.8	4.3	19.6
McCook	100.0	8.0	8.0	6.8	2.0	24.5
Stickney	100.0	5.1	8.7	6.1	7.5	18.5
Western Springs	100.0	8.8	8.5	8.3	7.1	21.0
Willow Springs	100.0	3.8	4.8	7.7	5.7	30.6
Total	100.0	6.4	7.4	7.9	6.7	24.0

Source: *U.S. Bureau of the Census, Decennial Census, 2020; and American Community Survey 5-Year Estimates, 2020.

Table 5

Projected Population in Municipalities in the District 204 Area: 2020, 2030, 2040 and 2050

Municipality	2020*	2030	2040	2050
Brookfield	19,476	19,548	20,749	21,531
Burr Ridge	11,192	11,922	13,166	14,321
Countryside	6,420	6,920	7,561	8,150
Forest View	792	923	1,213	1,255
Hinsdale	17,395	18,564	19,485	19,838
Hodgkins	1,500	2,325	2,725	3,094
Indian Head Park	4,065	4,074	4,225	4,332
La Grange	16,321	16,635	17,570	17,958
La Grange Park	13,475	13,755	14,288	14,664
Lyons	10,817	11,322	12,103	12,486
McCook	249	329	426	467
Stickney	7,110	7,190	7,763	7,920
Western Springs	13,629	14,322	14,821	14,941
Willow Springs	5,857	6,055	6,479	6,845
Total	128,298	133,884	142,574	147,802

Source: *U.S. Bureau of the Census. Decennial Census, 2020.
Chicago Metropolitan Agency for Planning. ON TO 2050 Forecast of Population, Households and Employment. October 10, 2018.

Enrollment Trends and Student Migration in the K-8 Feeder School Districts

Overall enrollment trends in the K-8 school districts that feed students to Lyons Township High School mirrored fertility patterns, new housing development (including teardowns/rebuilds), housing turnover, and younger family migration to the area. The total number of students in local school districts mushroomed during the 1950s and 1960s. Combined K-8 district enrollments peaked at 11,432 students in school year 1969-70 (see Table 6). Thereafter, total enrollment declined every year for the next fifteen years, bottoming out at 5,980 in 1984-85. After 1984-85, combined K-8 feeder district enrollments rebounded, rising for over a quarter century, reaching a total of 9,624 in 2010-11. Since 2010-11, combined feeder district K-8 total enrollment has fluctuated, but trended downward in the past six years with the 2021-22 total showing at 9,271 students, down from 9,708 students in 2016-17.

Table 6 reveals that a major harbinger of elementary district enrollment change, kindergarten enrollment, peaked at 1,494 students in 1965-66. It then declined to just 646 students in 1983-84, before rising above 800 in the 1990s and above 900 for most of this century, peaking again at 1,053 students in school year 2012-13, the largest in over 40 years. Since 2013, with the exception of two years (2013-14 and 2016-17), combined elementary feeder district kindergarten

enrollment has been in the 900s, with 920 kindergarten students registered in fall 2021.

Total kindergarten through fifth-grade enrollment, which peaked at 7,658 students in 1969–70, dropped during the ensuing fifteen years by more than half to 3,732 students in 1983–84. More than twenty-five years of consecutive total K–5 growth occurred thereafter with aggregate feeder district K–5 enrollment bouncing back to 6,442 students in 2010–11. Following six years of relative stability near that number, aggregate K–5 feeder-districts enrollment steadily declined from 6,365 in 2016–17 to 6,015 students in school year 2021–22.

Aggregated elementary feeder district grades 6–8 enrollment fell from its peak of 3,893 students in 1970–71 to 1,957 students in 1986–87. It then steadily climbed back to 3,390 grades 6–8 students in 2014–15 before inconsistently rose to 3,256 students last year (2021–22). Combining the K–5 and 6–8 enrollments reveals that total K–8 enrollment in the feeder districts dropped by 437 students between 2016–17 and 2021–22. These recent years enrollment declines in the feeder districts will filter up to Lyons Township High School likely depressing its enrollment in the short-term.

Determinants of Enrollment Change

Elementary school districts are open demographic systems whose growth, stability, or decline is affected by three basic factors. The first is the difference between the size of the district’s exiting (graduating) eighth grade class each June

and the size of the kindergarten class that replaces it the following September. The second is the net migration/transfer of school-age children as they progress through the grades over the years. The third is annual change in special education enrollment when it was reported separately from the regular grades (September 1985 to September 2010).

Tables 7, 8, and 9 show how the annual total enrollment change in the combined K-8 districts can be decomposed into the three components through September 2021. Table 7 provides the grade-by-grade and year-by-year enrollment for the combined K-8 districts since school year 1985-86. Table 8 decomposes the annual enrollment changes between September 1985 and September 2010 into the three basic components, and afterward (through 2021-22) into two components. Thus, between September 2020 (school year 2020-21) and September 2021 (school year 2021-22), total combined elementary feeder school district enrollment declined by 177 students (9,448 to 9,271). The 1,138 eighth graders who left the K-8 districts in June 2021 (see Table 7) were replaced last September by 920 kindergarten students, for a net entering versus exiting class size loss of 218. Partially countering this were 41 more K through 8th grade students who either migrated into the six public elementary school districts or transferred from private or parochial schools than migrated out of the districts or transferred to private or parochial schools between September 2020 and September 2021. Combining the two components (-218 and +41) gives

–177, which is the change in the aggregated six feeder elementary school districts' enrollment between September 2020 and September 2021.

Table 9 describes how the net student migration/transfer figures are computed from enrollment data. The bottom left-hand cell of “51” means that as the kindergarten class of September 2020 progressed to the first grade in September 2021, it gained fifty-one students (see Table 7, where kindergarten enrollment in school year 2020–21 was 979 students and first grade enrollment in school year 2021–22 was 1,030 students). Summing across the grade transitions provides the net student migration/transfer figure of “41” shown in Table 8. Note that the aggregated six elementary feeder districts experienced positive net student migration/transfer every year from 1984–85 to 2021–22.

Appendix B provides the annual enrollments between school years 1985–86 and 2021–22 for each elementary feeder district to Lyons Township High School. It also provides the decomposition of annual sources of enrollment change for each feeder district and its annual net student migration/transfer numbers. The tables in Appendix B should be interpreted in the same manner as tables 7, 8, and 9 just described.

Table 6

Enrollment Trends (Excluding Special Education) in the Combined K–8 Districts Served by High School District 204: 1960–61 to 2021–22

School Year	K	1–5	Total K–5	6–8	Total K–8
1960–61	1,440	5,443	6,883	3,327	10,210
1962–63	1,419	5,592	7,011	3,270	10,281
1965–66	1,494	5,783	7,277	3,433	10,710
1967–68	1,369	6,216	7,585	3,670	11,255
1969–70	1,328	6,330	7,658	3,774	11,432
1970–71	1,215	6,061	7,276	3,893	11,169
1972–73	1,027	5,523	6,550	3,679	10,229
1975–76	1,045	4,722	5,767	3,320	9,087
1977–78	757	4,317	5,074	2,987	8,061
1979–80	669	3,800	4,469	2,617	7,086
1980–81	670	3,567	4,237	2,510	6,747
1981–82	653	3,310	3,963	2,502	6,465
1982–83	656	3,161	3,817	2,475	6,292
1983–84	646	3,086	3,732	2,300	6,032
1984–85	700	3,086	3,786	2,122	5,908
1985–86	729	3,218	3,947	2,015	5,962
1986–87	685	3,338	4,023	1,957	5,980
1987–88	709	3,397	4,106	1,978	6,084
1988–89	745	3,494	4,239	1,964	6,203
1989–90	759	3,604	4,363	2,017	6,380

Continued. . .

Table 6—Continued

Enrollment Trends (Excluding Special Education) in the Combined K–8 Districts
Served by High School District 204: 1960–61 to 2021–22

School Year	K	1–5	Total K–5	6–8	Total K–8
1990–91	767	3,678	4,445	2,122	6,567
1991–92	834	3,804	4,638	2,207	6,845
1992–93	820	4,005	4,825	2,296	7,121
1993–94	864	4,093	4,957	2,345	7,302
1994–95	890	4,330	5,220	2,321	7,541
1995–96	840	4,407	5,247	2,398	7,645
1996–97	893	4,492	5,385	2,492	7,877
1997–98	910	4,551	5,461	2,609	8,070
1998–99	861	4,677	5,538	2,663	8,201
1999–00	869	4,720	5,589	2,749	8,338
2000–01	892	4,720	5,612	2,822	8,434
2001–02	927	4,830	5,757	2,903	8,660
2002–03	924	4,834	5,758	2,940	8,698
2003–04	866	4,908	5,774	2,999	8,773
2004–05	949	4,944	5,893	3,069	8,962
2005–06	953	5,020	5,973	3,009	8,982
2006–07	1,016	5,089	6,105	3,008	9,113
2007–08	979	5,249	6,228	3,072	9,300
2008–09	990	5,300	6,290	3,139	9,429
2009–10	1,034	5,381	6,415	3,138	9,553
2010–11	984	5,458	6,442	3,182	9,624
2011–12	920	5,440	6,360	3,253	9,613
2012–13	1,053	5,362	6,415	3,371	9,786
2013–14	1,031	5,388	6,419	3,396	9,815
2014–15	951	5,459	6,410	3,390	9,800
2015–16	964	5,350	6,314	3,340	9,654
2016–17	1,011	5,354	6,365	3,343	9,708
2017–18	953	5,309	6,262	3,356	9,618
2018–19	956	5,222	6,178	3,299	9,477
2019–20	996	5,174	6,170	3,377	9,547
2020–21	979	5,071	6,050	3,398	9,448
2021–22	920	5,095	6,015	3,256	9,271

Note: Special education students mainstreamed into their respective grade counts since 2010.

Table 7

Enrollment Trends by Grade in the Combined K–8 Districts Served by High School District 204: 1985–86 to 2021–22

School Year	K	1	2	3	4	5	6	7	8	K–8	Sp. Ed.	Total
1985–86	729	717	654	614	636	597	638	656	721	5,962	237	6,199
1986–87	685	721	697	648	619	653	627	667	663	5,980	265	6,245
1987–88	709	708	709	711	641	628	655	646	677	6,084	336	6,420
1988–89	745	737	673	735	696	653	648	666	650	6,203	326	6,529
1989–90	759	733	726	689	752	704	672	671	674	6,380	278	6,658
1990–91	767	777	725	723	696	757	716	716	690	6,567	322	6,889
1991–92	834	791	790	759	756	708	763	734	710	6,845	303	7,148
1992–93	820	875	811	810	743	766	742	802	752	7,121	288	7,409
1993–94	864	859	873	816	807	738	773	762	810	7,302	288	7,590
1994–95	890	898	860	892	860	820	752	796	773	7,541	218	7,759
1995–96	840	938	885	859	875	850	839	761	798	7,645	223	7,868
1996–97	893	932	936	885	879	860	879	854	759	7,877	133	8,010
1997–98	910	931	926	917	917	860	867	884	858	8,070	109	8,179
1998–99	861	966	910	940	932	929	885	882	896	8,201	117	8,318
1999–00	869	917	972	948	954	929	946	903	900	8,338	136	8,474

Continued. . .

Table 7—Continued

Enrollment Trends by Grade in the Combined K–8 Districts Served by High School District 204: 1985–86 to 2021–22

School Year	K	1	2	3	4	5	6	7	8	K–8	Sp. Ed.	Total
2000–01	892	918	914	983	951	954	945	967	910	8,434	131	8,565
2001–02	927	973	947	937	989	984	984	945	974	8,660	124	8,784
2002–03	924	990	966	924	952	1,002	996	981	963	8,698	127	8,825
2003–04	866	986	997	983	951	991	1,024	1,006	969	8,773	104	8,877
2004–05	949	954	985	1,015	1,025	965	999	1,055	1,015	8,962	110	9,072
2005–06	953	1,002	958	1,029	1,018	1,013	981	1,003	1,025	8,982	99	9,081
2006–07	1,016	1,037	1,034	970	1,031	1,017	1,015	1,007	986	9,113	67	9,180
2007–08	979	1,106	1,054	1,044	992	1,053	1,028	1,034	1,010	9,300	66	9,366
2008–09	990	1,060	1,096	1,072	1,055	1,017	1,058	1,035	1,046	9,429	120	9,549
2009–10	1,034	1,043	1,057	1,125	1,088	1,068	1,029	1,074	1,035	9,553	140	9,693
2010–11	984	1,072	1,063	1,083	1,142	1,098	1,073	1,045	1,064	9,624	0	9,624
2011–12	920	1,030	1,074	1,080	1,106	1,150	1,096	1,101	1,056	9,613	0	9,613
2012–13	1,053	1,001	1,063	1,084	1,097	1,117	1,164	1,118	1,089	9,786	0	9,786
2013–14	1,031	1,112	1,006	1,059	1,104	1,107	1,095	1,176	1,125	9,815	0	9,815
2014–15	951	1,104	1,124	1,046	1,067	1,118	1,104	1,113	1,173	9,800	0	9,800
2015–16	964	1,004	1,096	1,123	1,053	1,074	1,122	1,102	1,116	9,654	0	9,654
2016–17	1,011	1,003	1,017	1,119	1,131	1,084	1,087	1,138	1,118	9,708	0	9,708
2017–18	953	1,028	993	1,036	1,120	1,132	1,088	1,109	1,159	9,618	0	9,618
2018–19	956	982	1,060	1,000	1,068	1,112	1,120	1,090	1,089	9,477	0	9,477
2019–20	996	988	991	1,098	1,002	1,095	1,132	1,139	1,106	9,547	0	9,547
2020–21	979	996	988	991	1,081	1,015	1,100	1,160	1,138	9,448	0	9,448
2021–22	920	1,030	1,006	1,000	978	1,081	1,024	1,099	1,133	9,271	0	9,271

Note: Special education students mainstreamed into their respective grade counts since 2010.

Table 8

Decomposition of Annual Enrollment Change in Combined K–8 Districts Served by High School District 204: September 1985 to September 2021

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs. Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
1985 to 86	46	-36	54	28
1986 to 87	175	46	58	71
1987 to 88	109	68	51	-10
1988 to 89	129	109	68	-48
1989 to 90	231	93	94	44
1990 to 91	259	144	134	-19
1991 to 92	261	110	166	-15
1992 to 93	181	112	69	0
1993 to 94	169	80	159	-70
1994 to 95	109	67	37	5
1995 to 96	142	95	137	-90
1996 to 97	169	151	42	-24
1997 to 98	139	3	128	8
1998 to 99	156	-27	164	19
1999 to 00	91	-8	104	-5

Continued. . .

Table 8—Continued

Decomposition of Annual Enrollment Change in Combined K–8 Districts Served by High School District 204: September 1985 to September 2021

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
2000 to 01	219	17	209	-7
2001 to 02	41	-50	88	3
2002 to 03	52	-97	172	-23
2003 to 04	195	-20	209	6
2004 to 05	9	-62	82	-11
2005 to 06	99	-9	140	-32
2006 to 07	186	-7	194	-1
2007 to 08	183	-20	149	54
2008 to 09	144	-12	136	20
2009 to 10	-69	-51	122	-140
2010 to 11	-11	-144	133	0
2011 to 12	173	-3	176	0
2012 to 13	29	-58	87	0
2013 to 14	-15	-174	159	0
2014 to 15	-146	-209	63	0
2015 to 16	54	-105	159	0
2016 to 17	-90	-165	75	0
2017 to 18	-141	-203	62	0
2018 to 19	70	-93	163	0
2019 to 20	-99	-127	28	0
2020 to 21	-177	-218	41	0

Table 9

Annual Net Student Migration/Transfer in Combined K–8 Districts
Served by High School District 204: September 1985 to September 2021

Transition Year Sept. to Sept.	Grade Transition								Total
	K–1	1–2	2–3	3–4	4–5	5–6	6–7	7–8	
1985 to 86	-8	-20	-6	5	17	30	29	7	54
1986 to 87	23	-12	14	-7	9	2	19	10	58
1987 to 88	28	-35	26	-15	12	20	11	4	51
1988 to 89	-12	-11	16	17	8	19	23	8	68
1989 to 90	18	-8	-3	7	5	12	44	19	94
1990 to 91	24	13	34	33	12	6	18	-6	134
1991 to 92	41	20	20	-16	10	34	39	18	166
1992 to 93	39	-2	5	-3	-5	7	20	8	69
1993 to 94	34	1	19	44	13	14	23	11	159
1994 to 95	48	-13	-1	-17	-10	19	9	2	37
1995 to 96	92	-2	0	20	-15	29	15	-2	137
1996 to 97	38	-6	-19	32	-19	7	5	4	42
1997 to 98	56	-21	14	15	12	25	15	12	128
1998 to 99	56	6	38	14	-3	17	18	18	164
1999 to 00	49	-3	11	3	0	16	21	7	104

Continued. . .

Table 9—Continued

Annual Net Student Migration/Transfer in Combined K–8 Districts
Served by High School District 204: September 1985 to September 2021

Transition Year Sept. to Sept.	Grade Transition								Total
	K–1	1–2	2–3	3–4	4–5	5–6	6–7	7–8	
2000 to 01	81	29	23	6	33	30	0	7	209
2001 to 02	63	-7	-23	15	13	12	-3	18	88
2002 to 03	62	7	17	27	39	22	10	-12	172
2003 to 04	88	-1	18	42	14	8	31	9	209
2004 to 05	53	4	44	3	-12	16	4	-30	82
2005 to 06	84	32	12	2	-1	2	26	-17	140
2006 to 07	90	17	10	22	22	11	19	3	194
2007 to 08	81	-10	18	11	25	5	7	12	149
2008 to 09	53	-3	29	16	13	12	16	0	136
2009 to 10	38	20	26	17	10	5	16	-10	122
2010 to 11	46	2	17	23	8	-2	28	11	133
2011 to 12	81	33	10	17	11	14	22	-12	176
2012 to 13	59	5	-4	20	10	-22	12	7	87
2013 to 14	73	12	40	8	14	-3	18	-3	159
2014 to 15	53	-8	-1	7	7	4	-2	3	63
2015 to 16	39	13	23	8	31	13	16	16	159
2016 to 17	17	-10	19	1	1	4	22	21	75
2017 to 18	29	32	7	32	-8	-12	2	-20	62
2018 to 19	32	9	38	2	27	20	19	16	163
2019 to 20	0	0	0	-17	13	5	28	-1	28
2020 to 21	51	10	12	-13	0	9	-1	-27	41

Enrollment Patterns in Lyons Township High School

With expected short-term lags, enrollment patterns at Lyons Township High School followed new housing development, housing turnover, and resulting enrollment trends in its K-8 feeder districts. Table 10 provides annual enrollment by grade for the high school between 1962-63 and 2021-22. Total high school enrollment, which stood at 1,686 students in 1950-51, climbed to over 4,000 by 1962-63. Growth continued for another decade with enrollment peaking at 5,130 students in 1972-73. Total enrollment then declined virtually every year for the following ten years, down to 3,533 students in 1983-84. High school enrollment stabilized during 1984-85 and 1985-86 before declining again for the next four years, dipping to 2,847 students at the beginning of the 1989-90 school year. Total enrollment climbed considerably over the following sixteen years to 3,826 students in 2005-06. High school enrollment remained fairly stable through school year 2011-12 in the 3,800 range. It then rose to 4,065 students in 2017-18 before slipping back to 3,967 students in 2021-22.

Table 11 decomposes annual enrollment change in the high school from September 1985 to September 2021 into that amount generated by the size difference between entering ninth grade classes and the previous June's graduating twelfth grade classes, and that due to net student migration/transfer. Note that the heavy losses due to relatively smaller entering ninth grade classes basically ceased by the 1988-89 school year and became predominately positive

until 2016. The positive numbers since 1989 reflect the enrollment growth patterns in the elementary districts as they began to send larger eighth grade classes on to Lyons Township High School's ninth grade. This positive entering ninth grade versus prior year graduating twelfth grade class difference reversed to negative again in five of the past six years. Net student migration/transfer (which also includes dropouts) was negative in the vast majority of years between 1985 and 2011. However, since September 2011, net student migration/transfer has been generally positive each year with the exception of the September 2013 to September 2014 and the September 2017 to September 2018 periods.

Table 12 describes how this annual net student migration/transfer was distributed across the high school grade transitions each year, commencing in September 1985. Observe that the ninth to tenth grade and tenth to eleventh grade student migration/transfers have been largely negative since 2002, while the twelfth grade has been substantially larger than the prior year's eleventh grade class since 2015.

Table 10

Enrollment History in District 204: 1962–63 to 2021–22

School Year	9	10	11	12	Total
1962–63	1,082	1,138	963	826	4,009
1964–65	1,094	1,069	1,111	1,077	4,351
1966–67	1,179	1,199	1,084	1,052	4,514
1968–69	1,320	1,224	1,192	1,135	4,871
1970–71	1,257	1,311	1,294	1,173	5,035
1972–73	1,353	1,305	1,236	1,236	5,130
1974–75	1,227	1,291	1,305	1,273	5,096
1976–77	1,173	1,274	1,198	1,266	4,911
1978–79	1,028	1,133	1,099	1,179	4,439
1979–80	1,026	1,042	1,092	1,113	4,273
1980–81	916	1,026	1,001	1,093	4,036
1981–82	865	919	1,036	1,053	3,873
1982–83	875	860	883	1,088	3,706
1983–84	859	893	869	912	3,533
1984–85	913	869	908	860	3,550
1985–86	858	923	863	911	3,555
1986–87	719	879	893	851	3,342
1987–88	696	744	843	903	3,186
1988–89	709	721	695	859	2,984
1989–90	721	721	685	720	2,847

Continued . . .

Table 10—Continued

Enrollment History in District 204: 1962–63 to 2021–22

School Year	9	10	11	12	Total
1990–91	725	719	716	701	2,861
1991–92	705	739	717	746	2,907
1992–93	732	721	713	715	2,881
1993–94	751	742	748	715	2,956
1994–95	791	734	752	712	2,989
1995–96	765	789	714	724	2,992
1996–97	773	775	773	735	3,056
1997–98	742	798	752	765	3,057
1998–99	832	727	803	738	3,100
1999–00	893	803	726	808	3,230
2000–01	890	876	796	721	3,283
2001–02	844	893	887	810	3,434
2002–03	933	844	872	893	3,542
2003–04	938	907	850	869	3,564
2004–05	978	928	927	877	3,710
2005–06	1,015	976	904	931	3,826
2006–07	1,000	938	972	905	3,815
2007–08	979	959	955	947	3,840
2008–09	948	955	985	946	3,834
2009–10	1,012	927	962	984	3,885
2010–11	987	981	911	951	3,830
2011–12	1,003	981	983	912	3,879
2012–13	971	1,010	970	991	3,942
2013–14	990	994	1,006	977	3,967
2014–15	991	975	983	1,011	3,960
2015–16	1,027	988	963	1,006	3,984
2016–17	982	1,024	972	1,003	3,981
2017–18	1,023	965	1,034	1,043	4,065
2018–19	1,037	1,001	960	1,053	4,051
2019–20	976	1,045	991	977	3,989
2020–21	946	978	1,054	1,059	4,037
2021–22	974	928	964	1,101	3,967

Table 11

Decomposition of Annual Enrollment Change in District 204:
September 1985 to September 2021

Transition Year Sept. to Sept.	Change Total Enrollment	Entering 9 vs Exiting 12	Net Student Migration/ Transfer
1985 to 86	-213	-192	-21
1986 to 87	-156	-155	-1
1987 to 88	-202	-194	-8
1988 to 89	-137	-138	1
1989 to 90	14	5	9
1990 to 91	46	4	42
1991 to 92	-26	-14	-12
1992 to 93	75	36	39
1993 to 94	33	76	-43
1994 to 95	3	53	-50
1995 to 96	64	49	15
1996 to 97	1	7	-6
1997 to 98	43	67	-24
1998 to 99	130	155	-25
1999 to 00	53	82	-29
2000 to 01	151	123	28
2001 to 02	108	123	-15
2002 to 03	22	45	-23
2003 to 04	146	109	37
2004 to 05	116	138	-22
2005 to 06	-11	69	-80
2006 to 07	25	74	-49
2007 to 08	-6	1	-7
2008 to 09	51	66	-15
2009 to 10	-55	3	-58
2010 to 11	49	52	-3
2011 to 12	63	59	4
2012 to 13	25	-1	26
2013 to 14	-7	14	-21
2014 to 15	24	16	8
2015 to 16	-3	-24	21
2016 to 17	84	20	64
2017 to 18	-14	-6	-8
2018 to 19	-62	-77	15
2019 to 20	48	-31	79
2020 to 21	-70	-85	15

Table 12

Annual Net Migration/Transfer in District 204: September 1985 to September 2021

Transition Year Sept. to Sept.	Grade Transition			
	9-10	10-11	11-12	12-Total
1985 to 86	21	-30	-12	-21
1986 to 87	25	-36	10	-1
1987 to 88	25	-49	16	-8
1988 to 89	12	-36	25	1
1989 to 90	-2	-5	16	9
1990 to 91	14	-2	30	42
1991 to 92	16	-26	-2	-12
1992 to 93	10	27	2	39
1993 to 94	-17	10	-36	-43
1994 to 95	-2	-20	-28	-50
1995 to 96	10	-16	21	15
1996 to 97	25	-23	-8	-6
1997 to 98	-15	5	-14	-24
1998 to 99	-29	-1	5	-25
1999 to 00	-17	-7	-5	-29
2000 to 01	3	11	14	28
2001 to 02	0	-21	6	-15
2002 to 03	-26	6	-3	-23
2003 to 04	-10	20	27	37
2004 to 05	-2	-24	4	-22
2005 to 06	-77	-4	1	-80
2006 to 07	-41	17	-25	-49
2007 to 08	-24	26	-9	-7
2008 to 09	-21	7	-1	-15
2009 to 10	-31	-16	-11	-58
2010 to 11	-6	2	1	-3
2011 to 12	7	-11	8	4
2012 to 13	23	-4	7	26
2013 to 14	-15	-11	5	-21
2014 to 15	-3	-12	23	8
2015 to 16	-3	-16	40	21
2016 to 17	-17	10	71	64
2017 to 18	-22	-5	19	-8
2018 to 19	8	-10	17	15
2019 to 20	2	9	68	79
2020 to 21	-18	-14	47	15

Future Enrollment at Lyons Township High School

Let me now turn to updating enrollment projections for Lyons Township High School and extending them to school year 2036–37. My analysis of (1) recent demographic dynamics in the villages served by District 204, (2) new housing development and housing turnover anticipated in the high school attendance area, (3) current grade-by-grade enrollments in the elementary feeder districts, and (4) local public school student migration/transfer patterns lead me to forecast an approximately 230-student enrollment decline at the high school over the next six years with slow increases thereafter. Total high school enrollment, which in 2021–22 stood at 3,967, is projected to drop to 3,736 in 2027–28 and then climb back to 3,905 in 2036–37. Note that these numbers are well below the 5,000+ enrollments the District experienced in the first half of the 1970s. Before elaborating upon these projections, I'll summarize the methodology underlying them.

The initial methodological step in projecting enrollment at Lyons Township High School through school year 2036–37 was to forecast annual eighth grade enrollments in its sending K–8 districts through 2035–36. This was done using a modified cohort survival method applying adjusted average grade-by-grade student migration/retention progressions (similar to those in the prior student migration/transfer tables) to the sending districts' enrolled K–7 classes and projecting them forward annually. I used the past four years as the basis for

computing baseline average grade-by-grade student progressions. A similar modified cohort survival method was next used to project high school enrollment, by grade and by year, through school year 2036–37. The eighth to ninth grade student progression numbers also incorporated net transfers to the Lyons Township High School ninth grade classes from private and parochial schools and from outside the District.

To obtain the eighth to ninth grade progressions, I compared incoming LTHS freshman class sizes to the previous year’s eighth grade class sizes in the public sending districts. The annual freshmen numbers for recent years indicate that school districts 101, 102, 105, 106 and 107 send almost all of their graduating eighth-grade students to Lyons Township High School the following September, while District 103 sends approximately 25 percent. As noted, the annual eighth-grade to ninth-grade progressions also included ninth-grade class transfers from private and parochial schools, as well as student move-ins from outside of District 204.

Changes in future births to residents will not affect high school enrollment before the year 2036–37 since virtually all those who will enter the high school to that date are already born. New housing development will likely be limited, so the turnover of existing housing units (including teardowns and replacement housing) will be the critical factor shaping future enrollment at Lyons Township High School and its sending districts. Table 4 showed that nearly a quarter of all

residents in the villages served by the high School were at least 60 years of age in 2020 with two village having over 40 percent age 60 and above. My expectation is that an increasing number of District 204 housing units will turn over to younger families in the next five to fifteen years fostering renewed enrollment growth. Recognizing, however, that future events could alter amounts of new housing development, housing turnover, and resulting in-migration of families with school-age children, three separate series of enrollment projections were made based on different assumptions about these dynamics. The three projection series and their assumptions are as follows:

- Series A* Enrollment projection assuming future new residential development, housing turnover, and in-migration of families with school-age children to District 204 *are less than currently anticipated* through school year 2036–37;
- Series B* Enrollment projection assuming future new residential development, housing turnover, and in-migration of families with school-age children to District 204 *occur as currently anticipated* through school year 2036–37;
- Series C* Enrollment projection assuming future new residential development, housing turnover, and in-migration of families with school-age children to District 204 *are greater than currently anticipated* through school year 2036–37.

Student net migration/transfer parameters were adjusted down by approximately 15 percent in Series A and up by approximately 15 percent in Series C to generate the minimum and maximum projected high school enrollments over the forecast period. My experience in projecting high school enrollments during the past forty years in Chicago’s suburbs is that actual

longer-term enrollment outcomes have almost always fallen within these parameters and usually quite close to the Series B projections. Thus, to repeat, the three projection series will provide, by year and by grade through 2036–37, (A) the minimum number of students that may be anticipated, (B) the most likely number of future students to expect, and (C) the maximum number of students that can be foreseen.

If low-growth Series A assumptions eventuate, Table 13 reveals that total high school enrollment which was 3,967 last year, will decline to 3,487 students in school year 2027–28. Afterward, total enrollment should stabilize near that number. Whereas this low projection series may be considered too conservative by many, should the nation slip into a prolonged recession or mortgage interest rates continue to rapidly rise and remain high, this low projection series could become a reality.

Under the more likely Series B assumptions, Table 14 indicates that total high school enrollment will decline modestly during the coming six years to 3,736 students in 2027–28. Total enrollment will then edge back to 3,905 in school year 2036–37. This projection series, recall, assumes that new housing development (including teardowns and replacement housing) and housing turnover will occur as presently anticipated.

Under the Series C (accelerated growth) model assumptions, Table 15 reveals that total high school enrollment will still modestly decline to 3,936

students this Fall (2022–23). Afterward, except for a couple of years of similarly modest declines, total enrollment under the Series C model will rise to 4,315 in 2034–35 and stabilize. Whereas I believe the Series C enrollment projections are less likely to occur than Series B, the large proportion of households in the District 204 attendance area who are over age 60 makes substantial future housing turnover to families with school-age children a possibility. This would push future high school enrollment above that of Series B but, in my judgment, not as high as that projected in Series C.

Table 16 provides a summary of annual enrollment projections through 2036–37 for Lyons Township High School under each set of assumptions. Figure 3 charts total high school enrollments annually between September 1990 and September 2021 along with the Series A, Series B, and Series C annual projections through school year 2036–37.

Concluding Remarks

As I have stated in prior reports, no demographer has a crystal ball. In this report, I have assembled the best information currently available and applied professional techniques and judgment to produce the updated and extended enrollment projections for Lyons Township High School. Given that we are in turbulent economic times, these projections should be monitored annually and updated periodically to ensure that policy decisions are based on the latest and most reliable figures. At present, it is my hope that the enrollment projections, together with other demographic information contained in this report, will be of value to the Board of Education, administrators, teachers, and concerned citizens as plans are made for future space, staff, and education needs at Lyons Township High School District 204.

John D. Kasarda, Ph.D.
San Diego, California
August 13, 2022

Table 13

Enrollment Projection Assuming Future New Residential Development, Housing Turnover,
and In-migration of Families with School-age Children to District 204
Are Less than Currently Anticipated through School Year 2036–37

District 204

Grade	2021– 22	<i>Series A Projection</i>														
		2022– 23	2023– 24	2024– 25	2025– 26	2026– 27	2027– 28	2028– 29	2029– 30	2030– 31	2031– 32	2032– 33	2033– 34	2034– 35	2035– 36	2036– 37
9	974	967	929	875	929	839	890	897	921	866	858	869	865	873	871	878
10	928	957	950	912	858	912	825	876	883	907	852	844	855	851	859	857
11	964	912	941	934	896	842	900	813	864	871	895	840	832	843	839	847
12	1,101	988	936	965	958	920	872	930	843	894	901	921	866	858	869	865
Total	3,967	3,824	3,756	3,686	3,641	3,513	3,487	3,516	3,511	3,538	3,506	3,474	3,418	3,425	3,438	3,447

Table 14

Enrollment Projection Assuming Future New Residential Development, Housing Turnover,
and In-migration of Families with School-age Children to District 204
Occur as Currently Anticipated through School Year 2036–37

District t 204

Grade	2021– 22	<i>Series B Projection</i>														
		2022– 23	2023– 24	2024– 25	2025– 26	2026– 27	2027– 28	2028– 29	2029– 30	2030– 31	2031– 32	2032– 33	2033– 34	2034– 35	2035– 36	2036– 37
9	974	988	962	917	980	897	944	952	981	937	968	980	974	980	976	983
10	928	966	980	954	909	972	889	936	944	973	929	960	972	966	972	968
11	964	921	959	973	947	902	965	882	929	937	966	922	953	965	959	965
12	1,101	1,010	967	1,005	1,019	993	938	1,001	918	965	973	996	952	983	995	989
Total	3,967	3,885	3,868	3,849	3,855	3,764	3,736	3,771	3,772	3,812	3,836	3,858	3,851	3,894	3,902	3,905

Table 15

Enrollment Projection Assuming Future New Residential Development, Housing Turnover,
and In-migration of Families with School-age Children to District 204
Are Greater than Currently Anticipated through School Year 2036–37

District 204

Grade	2021– 22	<i>Series C Projection</i>														
		2022– 23	2023– 24	2024– 25	2025– 26	2026– 27	2027– 28	2028– 29	2029– 30	2030– 31	2031– 32	2032– 33	2033– 34	2034– 35	2035– 36	2036– 37
9	974	1,007	994	962	1,035	959	1,000	1,011	1,045	1,013	1,070	1,079	1,069	1,074	1,069	1,076
10	928	975	1,008	995	963	1,036	956	997	1,008	1,042	1,010	1,067	1,076	1,066	1,071	1,066
11	964	930	977	1,010	997	965	1,034	954	995	1,006	1,040	1,008	1,065	1,074	1,064	1,069
12	1,101	1,024	990	1,037	1,070	1,057	1,011	1,080	1,000	1,041	1,052	1,076	1,044	1,101	1,110	1,100
Total	3,967	3,936	3,969	4,004	4,065	4,017	4,001	4,042	4,048	4,102	4,172	4,230	4,254	4,315	4,314	4,311

Table 16

Summary of Enrollment Projections for District 204
under Series A, Series B and Series C Assumptions through 2036–37

School Year	Series A	Series B	Series C
2021–22	3,967	3,967	3,967
2022–23	3,824	3,885	3,936
2023–24	3,756	3,868	3,969
2024–25	3,686	3,849	4,004
2025–26	3,641	3,855	4,065
2026–27	3,513	3,764	4,017
2027–28	3,487	3,736	4,001
2028–29	3,516	3,771	4,042
2029–30	3,511	3,772	4,048
2030–31	3,538	3,812	4,102
2031–32	3,506	3,836	4,172
2032–33	3,474	3,858	4,230
2033–34	3,418	3,851	4,254
2034–35	3,425	3,894	4,315
2035–36	3,438	3,902	4,314
2036–37	3,447	3,905	4,311

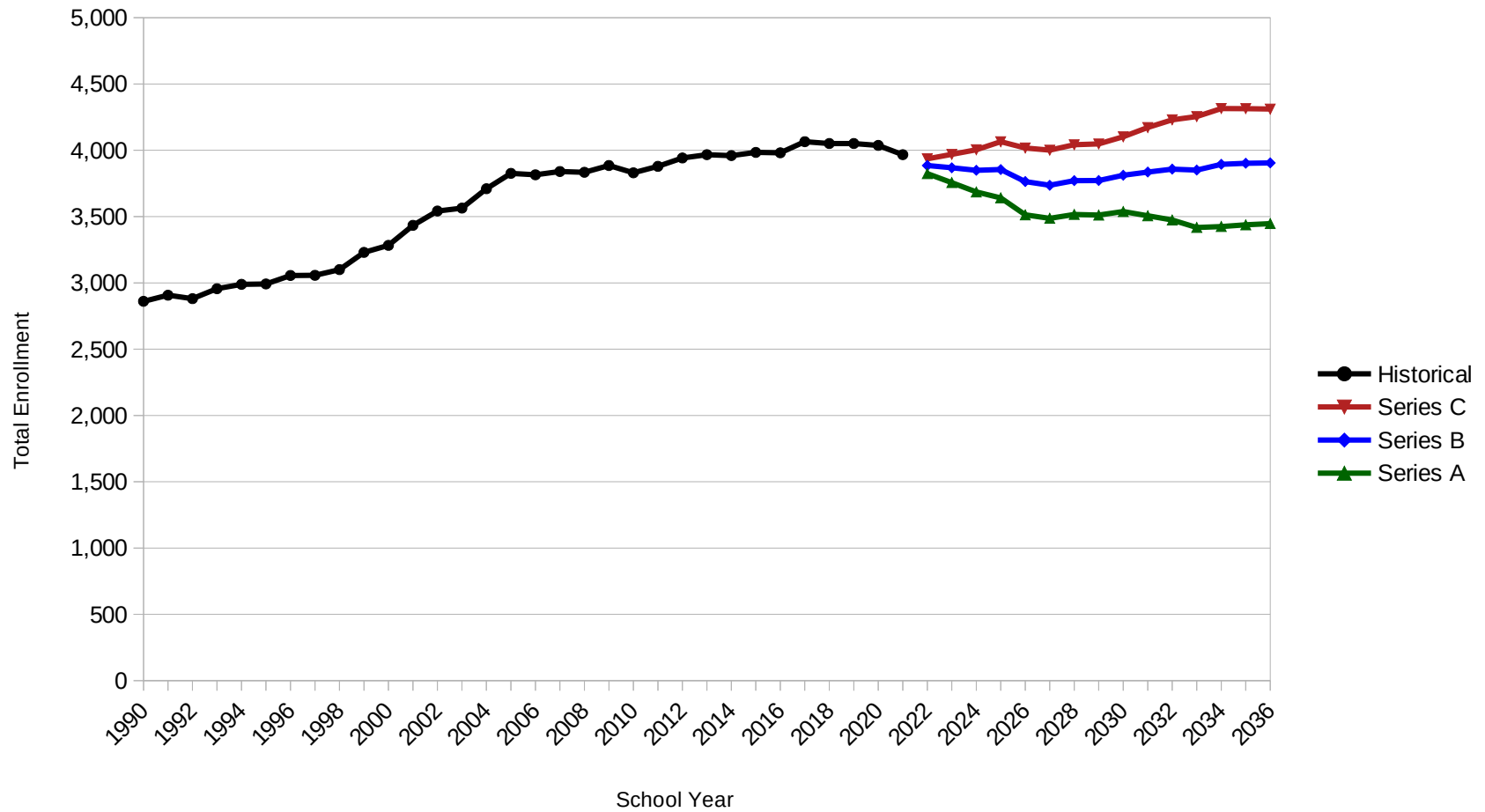


Figure 3. Total High School (9–12) Enrollment for District 204: Historical (1990–91 to 2021–22) and Projected (2022–23 to 2036–37) under Series A, Series B, and Series C Assumptions

Appendix A

Estimates of Current Housing Stock by Year Structure Built in Municipalities Served by Lyons Township High School District 204

Current Housing Stuck by Year Structure Built

Year Structure Built	Brookfield		Burr Ridge		Countryside		Forest View		Hinsdale	
	Estimate	% Total	Estimate	% Total	Estimate	% Total	Estimate	% Total	Estimate	% Total
Total	7,499	100.0	4,632	100.0	2,742	100.0	375	100.0	6,206	100.0
2014 or later	33	0.4	193	4.2	27	1.0	0	0.0	244	3.9
2010 to 2013	0	0.0	83	1.8	66	2.4	0	0.0	198	3.2
2000 to 2009	143	1.9	787	17.0	274	10.0	6	1.6	1,033	16.6
1990 to 1999	145	1.9	960	20.7	196	7.1	24	6.4	821	13.2
1980 to 1989	164	2.2	1,066	23.0	186	6.8	3	0.8	393	6.3
1970 to 1979	863	11.5	860	18.6	875	31.9	21	5.6	737	11.9
1960 to 1969	693	9.2	143	3.1	420	15.3	36	9.6	719	11.6
1950 to 1959	1,904	25.4	450	9.7	448	16.3	255	68.0	696	11.2
1940 to 1949	998	13.3	52	1.1	139	5.1	18	4.8	181	2.9
1939 or earlier	2,556	34.1	38	0.8	111	4.0	12	3.2	1,184	19.1

Current Housing Stuck by Year Structure Built

Year Structure Built	Hodgkins		Indian Head Park		La Grange		La Grange Park		Lyons	
	Estimate	% Total	Estimate	% Total	Estimate	% Total	Estimate	% Total	Estimate	% Total
Total	735	100.0	1,688	100.0	5,687	100.0	5,323	100.0	4,004	100.0
2014 or later	76	10.3	0	0.0	51	0.9	66	1.2	15	0.4
2010 to 2013	13	1.8	0	0.0	14	0.2	0	0.0	16	0.4
2000 to 2009	128	17.4	172	10.2	535	9.4	288	5.4	151	3.8
1990 to 1999	274	37.3	226	13.4	192	3.4	168	3.2	146	3.6
1980 to 1989	84	11.4	297	17.6	223	3.9	143	2.7	310	7.7
1970 to 1979	61	8.3	693	41.1	447	7.9	418	7.9	578	14.4
1960 to 1969	13	1.8	152	9.0	470	8.3	622	11.7	572	14.3
1950 to 1959	46	6.3	130	7.7	1,078	19.0	2,260	42.5	955	23.9
1940 to 1949	19	2.6	10	0.6	612	10.8	578	10.9	414	10.3
1939 or earlier	21	2.9	8	0.5	2,065	36.3	780	14.7	847	21.2

Current Housing Stuck by Year Structure Built

Year Structure Built	McCook		Stickney		Western Springs		Willow Springs		Sum	
	Estimate	% Total	Estimate	% Total	Estimate	% Total	Estimate	% Total	Estimate	% Total
Total	115	100.0	2,589	100.0	4,664	100.0	2,347	100.0	48,606	100.0
2014 or later	0	0.0	0	0.0	171	3.7	6	0.3	882	1.8
2010 to 2013	0	0.0	0	0.0	59	1.3	16	0.7	465	1.0
2000 to 2009	3	2.6	0	0.0	372	8.0	400	17.0	4,292	8.8
1990 to 1999	5	4.3	109	4.2	289	6.2	201	8.6	3,756	7.7
1980 to 1989	10	8.7	244	9.4	60	1.3	313	13.3	3,496	7.2
1970 to 1979	23	20.0	56	2.2	390	8.4	488	20.8	6,510	13.4
1960 to 1969	25	21.7	422	16.3	912	19.6	346	14.7	5,545	11.4
1950 to 1959	28	24.3	1,073	41.4	1,100	23.6	371	15.8	10,794	22.2
1940 to 1949	7	6.1	205	7.9	375	8.0	53	2.3	3,661	7.5
1939 or earlier	14	12.2	480	18.5	936	20.1	153	6.5	9,205	18.9

Source. Bureau of the Census. American Community Survey, 5-Year Estimates, 2020.

Appendix B

**Enrollment History,
Decomposition of Annual Sources of Enrollment Change,
and
Net Annual Student Migration/Transfer
of
Elementary School Districts Feeding District 204**

District 101
Enrollment History

School Year	K	1	2	3	4	5	6	7	8	K-8	Sp. Ed.	Total
1985-86	110	92	106	73	85	82	94	90	99	831	0	831
1986-87	86	98	81	103	76	89	85	95	88	801	0	801
1987-88	86	105	84	105	95	79	93	95	102	844	0	844
1988-89	100	101	84	109	77	112	74	93	92	842	0	842
1989-90	104	86	105	81	107	77	122	77	95	854	0	854
1990-91	112	104	86	105	82	107	85	128	82	891	0	891
1991-92	120	107	108	87	109	82	110	83	119	925	0	925
1992-93	110	125	106	106	87	105	84	109	86	918	0	918
1993-94	144	115	129	110	108	85	109	87	104	991	0	991
1994-95	139	152	116	120	115	107	85	111	88	1,033	0	1,033
1995-96	140	147	148	120	122	114	112	86	110	1,099	0	1,099
1996-97	146	154	154	144	117	124	111	110	87	1,147	0	1,147
1997-98	149	154	154	144	139	107	121	110	104	1,182	0	1,182
1998-99	152	165	148	157	142	140	109	124	109	1,246	0	1,246
1999-00	151	165	157	143	159	143	143	103	125	1,289	0	1,289
2000-01	155	154	173	157	143	165	143	143	102	1,335	0	1,335
2001-02	147	163	156	179	161	142	164	138	143	1,393	0	1,393
2002-03	149	151	162	155	180	163	144	164	144	1,412	0	1,412
2003-04	140	161	150	163	150	179	163	141	161	1,408	0	1,408
2004-05	157	142	166	159	164	153	188	161	142	1,432	0	1,432
2005-06	133	169	145	166	161	162	155	190	154	1,435	0	1,435
2006-07	144	146	167	145	170	164	167	159	190	1,452	0	1,452
2007-08	169	151	154	168	149	172	162	169	160	1,454	0	1,454
2008-09	142	184	161	163	172	153	186	170	171	1,502	0	1,502
2009-10	145	151	186	168	169	181	160	188	178	1,526	0	1,526
2010-11	173	164	150	186	167	174	181	162	183	1,540	—	1,540
2011-12	127	160	157	156	180	167	172	178	165	1,462	—	1,462
2012-13	149	142	165	156	158	183	171	175	171	1,470	—	1,470
2013-14	135	168	143	165	163	154	177	170	173	1,448	—	1,448
2014-15	119	157	171	143	166	164	158	177	169	1,424	—	1,424
2015-16	136	138	157	170	148	166	165	157	177	1,414	—	1,414
2016-17	136	142	144	161	172	150	169	163	158	1,395	—	1,395
2017-18	145	140	146	148	171	175	155	167	167	1,414	—	1,414
2018-19	144	154	146	151	155	176	171	152	167	1,416	—	1,416
2019-20	160	158	157	152	150	160	179	171	151	1,438	—	1,438
2020-21	160	171	167	164	149	153	163	178	169	1,474	—	1,474
2021-22	152	171	171	170	160	149	153	163	177	1,466	—	1,466

District 101

Decomposition of Annual Sources of Enrollment Change

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
1985 to 86	-30	-13	-17	0
1986 to 87	43	-2	45	0
1987 to 88	-2	-2	0	0
1988 to 89	12	12	0	0
1989 to 90	37	17	20	0
1990 to 91	34	38	-4	0
1991 to 92	-7	-9	2	0
1992 to 93	73	58	15	0
1993 to 94	42	35	7	0
1994 to 95	66	52	14	0
1995 to 96	48	36	12	0
1996 to 97	35	62	-27	0
1997 to 98	64	48	16	0
1998 to 99	43	42	1	0
1999 to 00	46	30	16	0
2000 to 01	58	45	13	0
2001 to 02	19	6	13	0
2002 to 03	-4	-4	0	0
2003 to 04	24	-4	28	0
2004 to 05	3	-9	12	0
2005 to 06	17	-10	27	0
2006 to 07	2	-21	23	0
2007 to 08	48	-18	66	0
2008 to 09	24	-26	50	0
2009 to 10	14	-5	19	0
2010 to 11	-78	-56	-22	0
2011 to 12	8	-16	24	0
2012 to 13	-22	-36	14	0
2013 to 14	-24	-54	30	0
2014 to 15	-10	-33	23	0
2015 to 16	-19	-41	22	0
2016 to 17	19	-13	32	0
2017 to 18	2	-23	25	0
2018 to 19	22	-7	29	0
2019 to 20	36	9	27	0
2020 to 21	-8	-17	9	0

District 101

Net Annual Student Migration/Transfer

Transition Year Sept. to Sept.	Grade Transition								Total
	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	
1985 to 86	-12	-11	-3	3	4	3	1	-2	-17
1986 to 87	19	-14	24	-8	3	4	10	7	45
1987 to 88	15	-21	25	-28	17	-5	0	-3	0
1988 to 89	-14	4	-3	-2	0	10	3	2	0
1989 to 90	0	0	0	1	0	8	6	5	20
1990 to 91	-5	4	1	4	0	3	-2	-9	-4
1991 to 92	5	-1	-2	0	-4	2	-1	3	2
1992 to 93	5	4	4	2	-2	4	3	-5	15
1993 to 94	8	1	-9	5	-1	0	2	1	7
1994 to 95	8	-4	4	2	-1	5	1	-1	14
1995 to 96	14	7	-4	-3	2	-3	-2	1	12
1996 to 97	8	0	-10	-5	-10	-3	-1	-6	-27
1997 to 98	16	-6	3	-2	1	2	3	-1	16
1998 to 99	13	-8	-5	2	1	3	-6	1	1
1999 to 00	3	8	0	0	6	0	0	-1	16
2000 to 01	8	2	6	4	-1	-1	-5	0	13
2001 to 02	4	-1	-1	1	2	2	0	6	13
2002 to 03	12	-1	1	-5	-1	0	-3	-3	0
2003 to 04	2	5	9	1	3	9	-2	1	28
2004 to 05	12	3	0	2	-2	2	2	-7	12
2005 to 06	13	-2	0	4	3	5	4	0	27
2006 to 07	7	8	1	4	2	-2	2	1	23
2007 to 08	15	10	9	4	4	14	8	2	66
2008 to 09	9	2	7	6	9	7	2	8	50
2009 to 10	19	-1	0	-1	5	0	2	-5	19
2010 to 11	-13	-7	6	-6	0	-2	-3	3	-22
2011 to 12	15	5	-1	2	3	4	3	-7	24
2012 to 13	19	1	0	7	-4	-6	-1	-2	14
2013 to 14	22	3	0	1	1	4	0	-1	30
2014 to 15	19	0	-1	5	0	1	-1	0	23
2015 to 16	6	6	4	2	2	3	-2	1	22
2016 to 17	4	4	4	10	3	5	-2	4	32
2017 to 18	9	6	5	7	5	-4	-3	0	25
2018 to 19	14	3	6	-1	5	3	0	-1	29
2019 to 20	11	9	7	-3	3	3	-1	-2	27
2020 to 21	11	0	3	-4	0	0	0	-1	9

District 102
Enrollment History

School Year	K	1	2	3	4	5	6	7	8	K-8	Sp. Ed.	Total
1985-86	221	243	191	180	199	198	169	219	200	1,820	133	1,953
1986-87	238	226	253	191	184	225	201	191	216	1,925	169	2,094
1987-88	230	239	226	243	190	190	212	213	196	1,939	180	2,119
1988-89	250	239	222	231	252	188	203	215	221	2,021	174	2,195
1989-90	256	252	232	230	220	253	191	224	226	2,084	154	2,238
1990-91	252	266	249	231	233	228	246	216	226	2,147	180	2,327
1991-92	277	260	265	258	242	237	212	250	220	2,221	165	2,386
1992-93	259	291	275	277	239	234	241	240	266	2,322	159	2,481
1993-94	259	276	300	280	275	236	239	250	249	2,364	192	2,556
1994-95	295	279	277	313	280	274	247	242	261	2,468	133	2,601
1995-96	252	306	281	271	301	286	273	254	244	2,468	142	2,610
1996-97	278	280	305	285	284	292	299	279	255	2,557	73	2,630
1997-98	272	288	286	301	302	275	298	310	285	2,617	55	2,672
1998-99	236	283	270	284	299	282	283	285	305	2,527	50	2,577
1999-00	239	253	285	289	288	296	287	286	298	2,521	58	2,579
2000-01	262	275	246	283	285	277	299	301	296	2,524	55	2,579
2001-02	250	292	279	251	277	296	282	309	297	2,533	52	2,585
2002-03	253	283	296	280	255	286	297	287	303	2,540	56	2,596
2003-04	272	280	291	293	295	263	302	294	287	2,577	55	2,632
2004-05	273	312	273	296	311	299	266	307	301	2,638	65	2,703
2005-06	290	301	304	280	301	301	304	263	321	2,665	56	2,721
2006-07	287	336	318	313	280	300	309	305	262	2,710	45	2,755
2007-08	308	329	336	314	313	284	310	308	299	2,801	42	2,843
2008-09	315	328	324	338	309	315	280	315	314	2,838	100	2,938
2009-10	312	330	329	328	349	323	322	291	313	2,897	87	2,984
2010-11	284	324	336	331	327	348	326	326	287	2,889	—	2,889
2011-12	303	303	332	343	337	332	349	344	338	2,981	—	2,981
2012-13	318	313	310	334	345	340	336	355	345	2,996	—	2,996
2013-14	322	344	324	310	333	355	342	338	360	3,028	—	3,028
2014-15	321	328	343	335	324	339	357	345	343	3,035	—	3,035
2015-16	296	327	325	345	332	326	342	353	346	2,992	—	2,992
2016-17	332	320	338	327	351	338	334	346	361	3,047	—	3,047
2017-18	279	333	317	346	329	352	348	344	354	3,002	—	3,002
2018-19	289	295	334	313	355	327	349	345	339	2,946	—	2,946
2019-20	319	317	306	348	315	360	337	360	357	3,019	—	3,019
2020-21	301	312	309	297	344	319	367	352	353	2,954	—	2,954
2021-22	277	326	309	312	298	344	319	368	345	2,898	—	2,898

District 102

Decomposition of Annual Sources of Enrollment Change

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
1985 to 86	141	38	67	36
1986 to 87	25	14	0	11
1987 to 88	76	54	28	-6
1988 to 89	43	35	28	-20
1989 to 90	89	26	37	26
1990 to 91	59	51	23	-15
1991 to 92	95	39	62	-6
1992 to 93	75	-7	49	33
1993 to 94	45	46	58	-59
1994 to 95	9	-9	9	9
1995 to 96	20	34	55	-69
1996 to 97	42	17	43	-18
1997 to 98	-95	-49	-41	-5
1998 to 99	2	-66	60	8
1999 to 00	0	-36	39	-3
2000 to 01	6	-46	55	-3
2001 to 02	11	-44	51	4
2002 to 03	36	-31	68	-1
2003 to 04	71	-14	75	10
2004 to 05	18	-11	38	-9
2005 to 06	34	-34	79	-11
2006 to 07	88	46	45	-3
2007 to 08	95	16	21	58
2008 to 09	46	-2	61	-13
2009 to 10	-95	-29	21	-87
2010 to 11	92	16	76	0
2011 to 12	15	-20	35	0
2012 to 13	32	-23	55	0
2013 to 14	7	-39	46	0
2014 to 15	-43	-47	4	0
2015 to 16	55	-14	69	0
2016 to 17	-45	-82	37	0
2017 to 18	-56	-65	9	0
2018 to 19	73	-20	93	0
2019 to 20	-65	-56	-9	0
2020 to 21	-56	-76	20	0

District 102

Net Annual Student Migration/Transfer

Transition Year Sept. to Sept.	Grade Transition								Total
	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	
1985 to 86	5	10	0	4	26	3	22	-3	67
1986 to 87	1	0	-10	-1	6	-13	12	5	0
1987 to 88	9	-17	5	9	-2	13	3	8	28
1988 to 89	2	-7	8	-11	1	3	21	11	28
1989 to 90	10	-3	-1	3	8	-7	25	2	37
1990 to 91	8	-1	9	11	4	-16	4	4	23
1991 to 92	14	15	12	-19	-8	4	28	16	62
1992 to 93	17	9	5	-2	-3	5	9	9	49
1993 to 94	20	1	13	0	-1	11	3	11	58
1994 to 95	11	2	-6	-12	6	-1	7	2	9
1995 to 96	28	-1	4	13	-9	13	6	1	55
1996 to 97	10	6	-4	17	-9	6	11	6	43
1997 to 98	11	-18	-2	-2	-20	8	-13	-5	-41
1998 to 99	17	2	19	4	-3	5	3	13	60
1999 to 00	36	-7	-2	-4	-11	3	14	10	39
2000 to 01	30	4	5	-6	11	5	10	-4	55
2001 to 02	33	4	1	4	9	1	5	-6	51
2002 to 03	27	8	-3	15	8	16	-3	0	68
2003 to 04	40	-7	5	18	4	3	5	7	75
2004 to 05	28	-8	7	5	-10	5	-3	14	38
2005 to 06	46	17	9	0	-1	8	1	-1	79
2006 to 07	42	0	-4	0	4	10	-1	-6	45
2007 to 08	20	-5	2	-5	2	-4	5	6	21
2008 to 09	15	1	4	11	14	7	11	-2	61
2009 to 10	12	6	2	-1	-1	3	4	-4	21
2010 to 11	19	8	7	6	5	1	18	12	76
2011 to 12	10	7	2	2	3	4	6	1	35
2012 to 13	26	11	0	-1	10	2	2	5	55
2013 to 14	6	-1	11	14	6	2	3	5	46
2014 to 15	6	-3	2	-3	2	3	-4	1	4
2015 to 16	24	11	2	6	6	8	4	8	69
2016 to 17	1	-3	8	2	1	10	10	8	37
2017 to 18	16	1	-4	9	-2	-3	-3	-5	9
2018 to 19	28	11	14	2	5	10	11	12	93
2019 to 20	-7	-8	-9	-4	4	7	15	-7	-9
2020 to 21	25	-3	3	1	0	0	1	-7	20

District 103
Enrollment History

School Year	K	1	2	3	4	5	6	7	8	K-8	Sp. Ed.	Total
1985-86	178	159	155	150	163	126	161	140	170	1,402	37	1,439
1986-87	135	166	152	146	146	148	131	163	147	1,334	45	1,379
1987-88	162	136	175	149	151	147	151	134	158	1,363	100	1,463
1988-89	159	168	144	167	151	151	157	153	123	1,373	79	1,452
1989-90	173	164	158	152	177	155	156	149	146	1,430	80	1,510
1990-91	172	176	160	153	153	179	162	160	154	1,469	97	1,566
1991-92	191	172	181	181	163	152	185	166	156	1,547	99	1,646
1992-93	194	195	179	179	184	168	166	189	161	1,615	101	1,716
1993-94	207	197	184	178	173	185	165	168	193	1,650	71	1,721
1994-95	189	198	187	191	193	181	185	174	172	1,670	47	1,717
1995-96	168	198	198	178	185	192	189	172	173	1,653	59	1,712
1996-97	200	203	212	201	188	180	202	198	169	1,753	52	1,805
1997-98	203	212	207	206	211	182	183	198	197	1,799	35	1,834
1998-99	231	219	212	211	217	220	183	194	203	1,890	48	1,938
1999-00	243	239	226	221	214	213	221	196	194	1,967	56	2,023
2000-01	203	231	235	230	224	219	217	223	200	1,982	57	2,039
2001-02	279	231	242	241	251	237	225	205	226	2,137	52	2,189
2002-03	229	271	212	219	235	246	236	209	211	2,068	47	2,115
2003-04	209	234	270	226	226	252	247	253	210	2,127	30	2,157
2004-05	256	222	235	259	242	230	241	257	244	2,186	22	2,208
2005-06	255	251	223	264	256	231	229	238	227	2,174	24	2,198
2006-07	279	260	250	219	249	245	215	239	218	2,174	22	2,196
2007-08	238	300	253	251	222	252	228	218	241	2,203	24	2,227
2008-09	244	238	285	256	258	228	246	224	206	2,185	20	2,205
2009-10	275	254	245	305	258	255	235	240	219	2,286	13	2,299
2010-11	250	266	258	255	312	265	246	241	232	2,325	—	2,325
2011-12	241	267	257	262	271	307	258	242	225	2,330	—	2,330
2012-13	285	273	275	253	257	268	307	263	236	2,417	—	2,417
2013-14	292	273	259	262	247	252	247	310	263	2,405	—	2,405
2014-15	250	304	284	264	252	247	249	254	293	2,397	—	2,397
2015-16	248	245	285	276	254	246	249	243	258	2,304	—	2,304
2016-17	255	234	245	297	277	265	246	242	243	2,304	—	2,304
2017-18	243	251	233	253	281	273	252	253	244	2,283	—	2,283
2018-19	219	234	258	230	255	276	254	243	238	2,207	—	2,207
2019-20	232	203	235	262	220	255	265	250	240	2,162	—	2,162
2020-21	228	216	205	229	244	230	247	260	247	2,106	—	2,106
2021-22	199	225	221	201	220	235	224	240	247	2,012	—	2,012

District 103

Decomposition of Annual Sources of Enrollment Change

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
1985 to 86	-60	-35	-33	8
1986 to 87	84	15	14	55
1987 to 88	-11	1	9	-21
1988 to 89	58	50	7	1
1989 to 90	56	26	13	17
1990 to 91	80	37	41	2
1991 to 92	70	38	30	2
1992 to 93	5	46	-11	-30
1993 to 94	-4	-4	24	-24
1994 to 95	-5	-4	-13	12
1995 to 96	93	27	73	-7
1996 to 97	29	34	12	-17
1997 to 98	104	34	57	13
1998 to 99	85	40	37	8
1999 to 00	16	9	6	1
2000 to 01	150	79	76	-5
2001 to 02	-74	3	-72	-5
2002 to 03	42	-2	61	-17
2003 to 04	51	46	13	-8
2004 to 05	-10	11	-23	2
2005 to 06	-2	52	-52	-2
2006 to 07	31	20	9	2
2007 to 08	-22	3	-21	-4
2008 to 09	94	69	32	-7
2009 to 10	26	31	8	-13
2010 to 11	5	9	-4	0
2011 to 12	87	60	27	0
2012 to 13	-12	56	-68	0
2013 to 14	-8	-13	5	0
2014 to 15	-93	-45	-48	0
2015 to 16	0	-3	3	0
2016 to 17	-21	0	-21	0
2017 to 18	-76	-25	-51	0
2018 to 19	-45	-6	-39	0
2019 to 20	-56	-12	-44	0
2020 to 21	-94	-48	-46	0

District 103

Net Annual Student Migration/Transfer

Transition Year Sept. to Sept.	Grade Transition								
	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	Total
1985 to 86	-12	-7	-9	-4	-15	5	2	7	-33
1986 to 87	1	9	-3	5	1	3	3	-5	14
1987 to 88	6	8	-8	2	0	10	2	-11	9
1988 to 89	5	-10	8	10	4	5	-8	-7	7
1989 to 90	3	-4	-5	1	2	7	4	5	13
1990 to 91	0	5	21	10	-1	6	4	-4	41
1991 to 92	4	7	-2	3	5	14	4	-5	30
1992 to 93	3	-11	-1	-6	1	-3	2	4	-11
1993 to 94	-9	-10	7	15	8	0	9	4	24
1994 to 95	9	0	-9	-6	-1	8	-13	-1	-13
1995 to 96	35	14	3	10	-5	10	9	-3	73
1996 to 97	12	4	-6	10	-6	3	-4	-1	12
1997 to 98	16	0	4	11	9	1	11	5	57
1998 to 99	8	7	9	3	-4	1	13	0	37
1999 to 00	-12	-4	4	3	5	4	2	4	6
2000 to 01	28	11	6	21	13	6	-12	3	76
2001 to 02	-8	-19	-23	-6	-5	-1	-16	6	-72
2002 to 03	5	-1	14	7	17	1	17	1	61
2003 to 04	13	1	-11	16	4	-11	10	-9	13
2004 to 05	-5	1	29	-3	-11	-1	-3	-30	-23
2005 to 06	5	-1	-4	-15	-11	-16	10	-20	-52
2006 to 07	21	-7	1	3	3	-17	3	2	9
2007 to 08	0	-15	3	7	6	-6	-4	-12	-21
2008 to 09	10	7	20	2	-3	7	-6	-5	32
2009 to 10	-9	4	10	7	7	-9	6	-8	8
2010 to 11	17	-9	4	16	-5	-7	-4	-16	-4
2011 to 12	32	8	-4	-5	-3	0	5	-6	27
2012 to 13	-12	-14	-13	-6	-5	-21	3	0	-68
2013 to 14	12	11	5	-10	0	-3	7	-17	5
2014 to 15	-5	-19	-8	-10	-6	2	-6	4	-48
2015 to 16	-14	0	12	1	11	0	-7	0	3
2016 to 17	-4	-1	8	-16	-4	-13	7	2	-21
2017 to 18	-9	7	-3	2	-5	-19	-9	-15	-51
2018 to 19	-16	1	4	-10	0	-11	-4	-3	-39
2019 to 20	-16	2	-6	-18	10	-8	-5	-3	-44
2020 to 21	-3	5	-4	-9	-9	-6	-7	-13	-46

District 105
Enrollment History

School Year	K	1	2	3	4	5	6	7	8	K-8	Sp. Ed.	Total
1985-86	95	111	103	94	95	87	97	90	112	884	37	921
1986-87	110	98	103	101	92	94	97	94	92	881	29	910
1987-88	97	104	85	94	97	92	95	89	92	845	34	879
1988-89	100	96	98	81	89	95	87	95	93	834	47	881
1989-90	111	96	96	95	89	87	92	88	96	850	44	894
1990-91	100	115	88	91	93	83	82	85	84	821	45	866
1991-92	115	106	117	83	90	97	88	87	94	877	39	916
1992-93	108	121	102	117	77	96	99	98	99	917	28	945
1993-94	111	107	122	101	113	73	100	103	93	923	25	948
1994-95	117	119	112	117	116	117	74	107	95	974	38	1,012
1995-96	129	122	109	116	122	104	119	82	110	1,013	22	1,035
1996-97	117	130	95	92	106	116	111	119	82	968	8	976
1997-98	126	114	108	88	91	108	111	104	125	975	19	994
1998-99	107	135	114	120	94	102	112	116	118	1,018	19	1,037
1999-00	104	114	130	119	118	95	109	116	115	1,020	22	1,042
2000-01	103	121	109	128	121	113	95	105	112	1,007	19	1,026
2001-02	118	112	125	106	117	119	122	97	112	1,028	20	1,048
2002-03	119	132	110	115	109	121	118	129	109	1,062	24	1,086
2003-04	106	120	122	114	117	116	118	120	128	1,061	19	1,080
2004-05	109	114	119	128	119	118	116	131	120	1,074	23	1,097
2005-06	119	118	119	125	127	121	113	121	123	1,086	19	1,105
2006-07	143	129	124	119	133	138	117	128	122	1,153	0	1,153
2007-08	128	147	132	129	127	137	145	124	134	1,203	0	1,203
2008-09	150	143	148	135	136	143	133	147	136	1,271	0	1,271
2009-10	134	152	127	142	124	122	127	132	139	1,199	40	1,239
2010-11	125	143	153	141	148	132	131	133	139	1,245	—	1,245
2011-12	123	145	147	149	146	151	135	138	139	1,273	—	1,273
2012-13	156	132	151	152	159	150	151	139	136	1,326	—	1,326
2013-14	135	165	132	152	159	160	154	153	142	1,352	—	1,352
2014-15	122	144	163	145	155	161	153	157	161	1,361	—	1,361
2015-16	141	137	153	154	156	152	156	156	153	1,358	—	1,358
2016-17	115	154	134	152	151	156	146	163	160	1,331	—	1,331
2017-18	133	120	140	128	151	146	155	146	169	1,288	—	1,288
2018-19	122	139	125	138	138	148	155	163	142	1,270	—	1,270
2019-20	120	118	133	125	136	141	158	159	166	1,256	—	1,256
2020-21	114	125	123	136	132	131	144	169	166	1,240	—	1,240
2021-22	104	110	126	127	125	138	135	148	159	1,172	—	1,172

District 105

Decomposition of Annual Sources of Enrollment Change

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
1985 to 86	-11	-2	-1	-8
1986 to 87	-31	5	-41	5
1987 to 88	2	8	-19	13
1988 to 89	13	18	-2	-3
1989 to 90	-28	4	-33	1
1990 to 91	50	31	25	-6
1991 to 92	29	14	26	-11
1992 to 93	3	12	-6	-3
1993 to 94	64	24	27	13
1994 to 95	23	34	5	-16
1995 to 96	-59	7	-52	-14
1996 to 97	18	44	-37	11
1997 to 98	43	-18	61	0
1998 to 99	5	-14	16	3
1999 to 00	-16	-12	-1	-3
2000 to 01	22	6	15	1
2001 to 02	38	7	27	4
2002 to 03	-6	-3	2	-5
2003 to 04	17	-19	32	4
2004 to 05	8	-1	13	-4
2005 to 06	48	20	47	-19
2006 to 07	50	6	44	0
2007 to 08	68	16	52	0
2008 to 09	-32	-2	-70	40
2009 to 10	6	-14	60	-40
2010 to 11	28	-16	44	0
2011 to 12	53	17	36	0
2012 to 13	26	-1	27	0
2013 to 14	9	-20	29	0
2014 to 15	-3	-20	17	0
2015 to 16	-27	-38	11	0
2016 to 17	-43	-27	-16	0
2017 to 18	-18	-47	29	0
2018 to 19	-14	-22	8	0
2019 to 20	-16	-52	36	0
2020 to 21	-68	-62	-6	0

District 105

Net Annual Student Migration/Transfer

Transition Year Sept. to Sept.	Grade Transition								Total
	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	
1985 to 86	3	-8	-2	-2	-1	10	-3	2	-1
1986 to 87	-6	-13	-9	-4	0	1	-8	-2	-41
1987 to 88	-1	-6	-4	-5	-2	-5	0	4	-19
1988 to 89	-4	0	-3	8	-2	-3	1	1	-2
1989 to 90	4	-8	-5	-2	-6	-5	-7	-4	-33
1990 to 91	6	2	-5	-1	4	5	5	9	25
1991 to 92	6	-4	0	-6	6	2	10	12	26
1992 to 93	-1	1	-1	-4	-4	4	4	-5	-6
1993 to 94	8	5	-5	15	4	1	7	-8	27
1994 to 95	5	-10	4	5	-12	2	8	3	5
1995 to 96	1	-27	-17	-10	-6	7	0	0	-52
1996 to 97	-3	-22	-7	-1	2	-5	-7	6	-37
1997 to 98	9	0	12	6	11	4	5	14	61
1998 to 99	7	-5	5	-2	1	7	4	-1	16
1999 to 00	17	-5	-2	2	-5	0	-4	-4	-1
2000 to 01	9	4	-3	-11	-2	9	2	7	15
2001 to 02	14	-2	-10	3	4	-1	7	12	27
2002 to 03	1	-10	4	2	7	-3	2	-1	2
2003 to 04	8	-1	6	5	1	0	13	0	32
2004 to 05	9	5	6	-1	2	-5	5	-8	13
2005 to 06	10	6	0	8	11	-4	15	1	47
2006 to 07	4	3	5	8	4	7	7	6	44
2007 to 08	15	1	3	7	16	-4	2	12	52
2008 to 09	2	-16	-6	-11	-14	-16	-1	-8	-70
2009 to 10	9	1	14	6	8	9	6	7	60
2010 to 11	20	4	-4	5	3	3	7	6	44
2011 to 12	9	6	5	10	4	0	4	-2	36
2012 to 13	9	0	1	7	1	4	2	3	27
2013 to 14	9	-2	13	3	2	-7	3	8	29
2014 to 15	15	9	-9	11	-3	-5	3	-4	17
2015 to 16	13	-3	-1	-3	0	-6	7	4	11
2016 to 17	5	-14	-6	-1	-5	-1	0	6	-16
2017 to 18	6	5	-2	10	-3	9	8	-4	29
2018 to 19	-4	-6	0	-2	3	10	4	3	8
2019 to 20	5	5	3	7	-5	3	11	7	36
2020 to 21	-4	1	4	-11	6	4	4	-10	-6

District 106
Enrollment History

School Year	K	1	2	3	4	5	6	7	8	K-8	Sp. Ed.	Total
1985-86	67	67	51	64	54	60	65	65	78	571	—	571
1986-87	66	70	65	57	66	54	63	71	68	580	—	580
1987-88	80	77	68	67	56	64	56	59	74	601	—	601
1988-89	78	86	74	77	72	60	70	61	62	640	—	640
1989-90	76	83	89	77	84	72	63	70	60	674	—	674
1990-91	75	76	82	89	79	85	78	62	66	692	—	692
1991-92	79	88	78	86	88	86	88	84	64	741	—	741
1992-93	93	88	91	87	89	91	92	84	80	795	—	795
1993-94	78	98	81	89	89	92	89	90	89	795	—	795
1994-95	84	86	101	86	94	90	93	92	88	814	—	814
1995-96	94	89	82	99	86	91	92	97	91	821	—	821
1996-97	79	100	93	89	101	87	94	89	97	829	—	829
1997-98	84	86	101	95	99	103	89	97	89	843	—	843
1998-99	74	92	88	101	94	106	109	92	100	856	—	856
1999-00	82	79	98	91	107	93	105	111	93	859	—	859
2000-01	94	84	82	100	95	111	99	109	110	884	—	884
2001-02	70	92	90	83	100	97	114	103	106	855	—	855
2002-03	95	80	98	99	89	102	104	116	98	881	—	881
2003-04	73	103	86	97	101	93	106	104	114	877	—	877
2004-05	78	88	105	92	102	102	96	108	107	878	—	878
2005-06	70	86	87	104	94	102	109	97	109	858	—	858
2006-07	87	81	90	95	108	92	110	110	101	874	—	874
2007-08	65	98	87	98	101	111	102	115	110	887	—	887
2008-09	77	79	101	89	103	101	115	102	120	887	—	887
2009-10	77	87	81	108	91	110	105	124	104	887	—	887
2010-11	69	80	95	83	111	92	107	104	123	864	—	864
2011-12	65	78	85	94	83	113	98	113	108	837	—	837
2012-13	73	69	83	96	101	86	117	100	117	842	—	842
2013-14	79	80	70	87	104	107	83	120	103	833	—	833
2014-15	77	88	79	76	86	105	106	86	119	822	—	822
2015-16	77	89	90	87	79	93	100	105	85	805	—	805
2016-17	96	86	85	91	86	86	96	110	110	846	—	846
2017-18	87	104	88	91	94	88	91	105	112	860	—	860
2018-19	92	93	113	94	91	92	85	97	104	861	—	861
2019-20	91	99	93	119	101	101	97	92	98	891	—	891
2020-21	95	92	94	96	113	98	99	103	90	880	—	880
2021-22	110	110	98	98	102	117	106	104	105	950	—	950

District 106

Decomposition of Annual Sources of Enrollment Change

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
1985 to 86	9	-12	21	0
1986 to 87	21	12	9	0
1987 to 88	39	4	35	0
1988 to 89	34	14	20	0
1989 to 90	18	15	3	0
1990 to 91	49	13	36	0
1991 to 92	54	29	25	0
1992 to 93	0	-2	2	0
1993 to 94	19	-5	24	0
1994 to 95	7	6	1	0
1995 to 96	8	-12	20	0
1996 to 97	14	-13	27	0
1997 to 98	13	-15	28	0
1998 to 99	3	-18	21	0
1999 to 00	25	1	24	0
2000 to 01	-29	-40	11	0
2001 to 02	26	-11	37	0
2002 to 03	-4	-25	21	0
2003 to 04	1	-36	37	0
2004 to 05	-20	-37	17	0
2005 to 06	16	-22	38	0
2006 to 07	13	-36	49	0
2007 to 08	0	-33	33	0
2008 to 09	0	-43	43	0
2009 to 10	-23	-35	12	0
2010 to 11	-27	-58	31	0
2011 to 12	5	-35	40	0
2012 to 13	-9	-38	29	0
2013 to 14	-11	-26	15	0
2014 to 15	-17	-42	25	0
2015 to 16	41	11	30	0
2016 to 17	14	-23	37	0
2017 to 18	1	-20	21	0
2018 to 19	30	-13	43	0
2019 to 20	-11	-3	-8	0
2020 to 21	70	20	50	0

District 106

Net Annual Student Migration/Transfer

Transition Year Sept. to Sept.	Grade Transition								
	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	Total
1985 to 86	3	-2	6	2	0	3	6	3	21
1986 to 87	11	-2	2	-1	-2	2	-4	3	9
1987 to 88	6	-3	9	5	4	6	5	3	35
1988 to 89	5	3	3	7	0	3	0	-1	20
1989 to 90	0	-1	0	2	1	6	-1	-4	3
1990 to 91	13	2	4	-1	7	3	6	2	36
1991 to 92	9	3	9	3	3	6	-4	-4	25
1992 to 93	5	-7	-2	2	3	-2	-2	5	2
1993 to 94	8	3	5	5	1	1	3	-2	24
1994 to 95	5	-4	-2	0	-3	2	4	-1	1
1995 to 96	6	4	7	2	1	3	-3	0	20
1996 to 97	7	1	2	10	2	2	3	0	27
1997 to 98	8	2	0	-1	7	6	3	3	28
1998 to 99	5	6	3	6	-1	-1	2	1	21
1999 to 00	2	3	2	4	4	6	4	-1	24
2000 to 01	-2	6	1	0	2	3	4	-3	11
2001 to 02	10	6	9	6	2	7	2	-5	37
2002 to 03	8	6	-1	2	4	4	0	-2	21
2003 to 04	15	2	6	5	1	3	2	3	37
2004 to 05	8	-1	-1	2	0	7	1	1	17
2005 to 06	11	4	8	4	-2	8	1	4	38
2006 to 07	11	6	8	6	3	10	5	0	49
2007 to 08	14	3	2	5	0	4	0	5	33
2008 to 09	10	2	7	2	7	4	9	2	43
2009 to 10	3	8	2	3	1	-3	-1	-1	12
2010 to 11	9	5	-1	0	2	6	6	4	31
2011 to 12	4	5	11	7	3	4	2	4	40
2012 to 13	7	1	4	8	6	-3	3	3	29
2013 to 14	9	-1	6	-1	1	-1	3	-1	15
2014 to 15	12	2	8	3	7	-5	-1	-1	25
2015 to 16	9	-4	1	-1	7	3	10	5	30
2016 to 17	8	2	6	3	2	5	9	2	37
2017 to 18	6	9	6	0	-2	-3	6	-1	21
2018 to 19	7	0	6	7	10	5	7	1	43
2019 to 20	1	-5	3	-6	-3	-2	6	-2	-8
2020 to 21	15	6	4	6	4	8	5	2	50

District 107
Enrollment History

School Year	K	1	2	3	4	5	6	7	8	K-8	Sp. Ed.	Total
1985-86	58	45	48	53	40	44	52	52	62	454	30	484
1986-87	50	63	43	50	55	43	50	53	52	459	22	481
1987-88	54	47	71	53	52	56	48	56	55	492	22	514
1988-89	58	47	51	70	55	47	57	49	59	493	26	519
1989-90	39	52	46	54	75	60	48	63	51	488	—	488
1990-91	56	40	60	54	56	75	63	65	78	547	—	547
1991-92	52	58	41	64	64	54	80	64	57	534	—	534
1992-93	56	55	58	44	67	72	60	82	60	554	—	554
1993-94	65	66	57	58	49	67	71	64	82	579	—	579
1994-95	66	64	67	65	62	51	68	70	69	582	—	582
1995-96	57	76	67	75	59	63	54	70	70	591	—	591
1996-97	73	65	77	74	83	61	62	59	69	623	—	623
1997-98	76	77	70	83	75	85	65	65	58	654	—	654
1998-99	61	72	78	67	86	79	89	71	61	664	—	664
1999-00	50	67	76	85	68	89	81	91	75	682	—	682
2000-01	75	53	69	85	83	69	92	86	90	702	—	702
2001-02	63	83	55	77	83	93	77	93	90	714	—	714
2002-03	79	73	88	56	84	84	97	76	98	735	—	735
2003-04	66	88	78	90	62	88	88	94	69	723	—	723
2004-05	76	76	87	81	87	63	92	91	101	754	—	754
2005-06	86	77	80	90	79	96	71	94	91	764	—	764
2006-07	76	85	85	79	91	78	97	66	93	750	—	750
2007-08	71	81	92	84	80	97	81	100	66	752	—	752
2008-09	62	88	77	91	77	77	98	77	99	746	—	746
2009-10	91	69	89	74	97	77	80	99	82	758	—	758
2010-11	83	95	71	87	77	87	82	79	100	761	—	761
2011-12	61	77	96	76	89	80	84	86	81	730	—	730
2012-13	72	72	79	93	77	90	82	86	84	735	—	735
2013-14	68	82	78	83	98	79	92	85	84	749	—	749
2014-15	62	83	84	83	84	102	81	94	88	761	—	761
2015-16	66	68	86	91	84	91	110	88	97	781	—	781
2016-17	77	67	71	91	94	89	96	114	86	785	—	785
2017-18	66	80	69	70	94	98	87	94	113	771	—	771
2018-19	90	67	84	74	74	93	106	90	99	777	—	777
2019-20	74	93	67	92	80	78	96	107	94	781	—	781
2020-21	81	80	90	69	99	84	80	98	113	794	—	794
2021-22	78	88	81	92	73	98	87	76	100	773	—	773

District 107

Decomposition of Annual Sources of Enrollment Change

Transition Year Sept. to Sept.	Change Total Enrollment	Entering K vs Exiting 8	Net Student Migration/ Transfer	Change Sp. Ed.
1985 to 86	-3	-12	17	-8
1986 to 87	33	2	31	0
1987 to 88	5	3	-2	4
1988 to 89	-31	-20	15	-26
1989 to 90	59	5	54	0
1990 to 91	-13	-26	13	0
1991 to 92	20	-1	21	0
1992 to 93	25	5	20	0
1993 to 94	3	-16	19	0
1994 to 95	9	-12	21	0
1995 to 96	32	3	29	0
1996 to 97	31	7	24	0
1997 to 98	10	3	7	0
1998 to 99	18	-11	29	0
1999 to 00	20	0	20	0
2000 to 01	12	-27	39	0
2001 to 02	21	-11	32	0
2002 to 03	-12	-32	20	0
2003 to 04	31	7	24	0
2004 to 05	10	-15	25	0
2005 to 06	-14	-15	1	0
2006 to 07	2	-22	24	0
2007 to 08	-6	-4	-2	0
2008 to 09	12	-8	20	0
2009 to 10	3	1	2	0
2010 to 11	-31	-39	8	0
2011 to 12	5	-9	14	0
2012 to 13	14	-16	30	0
2013 to 14	12	-22	34	0
2014 to 15	20	-22	42	0
2015 to 16	4	-20	24	0
2016 to 17	-14	-20	6	0
2017 to 18	6	-23	29	0
2018 to 19	4	-25	29	0
2019 to 20	13	-13	26	0
2020 to 21	-21	-35	14	0

District 107

Net Annual Student Migration/Transfer

Transition Year Sept. to Sept.	Grade Transition								
	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	Total
1985 to 86	5	-2	2	2	3	6	1	0	17
1986 to 87	-3	8	10	2	1	5	6	2	31
1987 to 88	-7	4	-1	2	-5	1	1	3	-2
1988 to 89	-6	-1	3	5	5	1	6	2	15
1989 to 90	1	8	8	2	0	3	17	15	54
1990 to 91	2	1	4	10	-2	5	1	-8	13
1991 to 92	3	0	3	3	8	6	2	-4	21
1992 to 93	10	2	0	5	0	-1	4	0	20
1993 to 94	-1	1	8	4	2	1	-1	5	19
1994 to 95	10	3	8	-6	1	3	2	0	21
1995 to 96	8	1	7	8	2	-1	5	-1	29
1996 to 97	4	5	6	1	2	4	3	-1	24
1997 to 98	-4	1	-3	3	4	4	6	-4	7
1998 to 99	6	4	7	1	3	2	2	4	29
1999 to 00	3	2	9	-2	1	3	5	-1	20
2000 to 01	8	2	8	-2	10	8	1	4	39
2001 to 02	10	5	1	7	1	4	-1	5	32
2002 to 03	9	5	2	6	4	4	-3	-7	20
2003 to 04	10	-1	3	-3	1	4	3	7	24
2004 to 05	1	4	3	-2	9	8	2	0	25
2005 to 06	-1	8	-1	1	-1	1	-5	-1	1
2006 to 07	5	7	-1	1	6	3	3	0	24
2007 to 08	17	-4	-1	-7	-3	1	-4	-1	-2
2008 to 09	7	1	-3	6	0	3	1	5	20
2009 to 10	4	2	-2	3	-10	5	-1	1	2
2010 to 11	-6	1	5	2	3	-3	4	2	8
2011 to 12	11	2	-3	1	1	2	2	-2	14
2012 to 13	10	6	4	5	2	2	3	-2	30
2013 to 14	15	2	5	1	4	2	2	3	34
2014 to 15	6	3	7	1	7	8	7	3	42
2015 to 16	1	3	5	3	5	5	4	-2	24
2016 to 17	3	2	-1	3	4	-2	-2	-1	6
2017 to 18	1	4	5	4	-1	8	3	5	29
2018 to 19	3	0	8	6	4	3	1	4	29
2019 to 20	6	-3	2	7	4	2	2	6	26
2020 to 21	7	1	2	4	-1	3	-4	2	14

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6474 · Email: bstachacz@lths.net · Website: www.lths.net



Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education
From: Brian Stachacz
Date: 11/30/2022
Re: Fiscal Year 2022 Audited Financial Statements

Independent Auditor Fiscal Year 2021-2022 Audit Presentation – The Financial Statements and Audit from Fiscal Year 2021-2022 will be presented and discussed during the meeting on December 6th. A representative from the independent auditing firm of Eder, Casella & Co. will be present during the meeting to discuss the audit and financial statements. It is worth noting that the auditors did not identify any significant findings as a result of this audit. It is also worth noting that the District's cumulative fund balance in the Operating Funds (Education Fund, Operations & Maintenance Fund, Transportation Fund, IMR/Social Security Fund and Working Cash Fund) increased by roughly \$4.9 million. The majority of the surplus is directly related to revenue for the year developing favorably due to a large increase in the Corporate Personal Property Replacement Taxes.

Included with this packet are the following items:

- June 30, 2022 Audited Financial Statements.
- District Summary of FY22 Budgeted to Actual Revenues and Expenditures.
- District Summary of FY22 Actual Revenue and Expense by Fund.

We will discuss this information in more detail during the meeting. Should you have any questions regarding this information, please do not hesitate to contact me.

Recommendation: The Board of Education accept the FY22 Annual Audit and Financial Statements as presented.



Eder, Casella & Co.
815.344.1300
www.edercasella.com

I (we) have reviewed the attached draft copy.
I (we) find it to be correct and take responsibility for the report.
Please issue the final report.

Sign _____

Date _____

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

ANNUAL FINANCIAL REPORT

JUNE 30, 2022

DRAFT

eder, casella & co

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Lyons Township High School District No. 204

as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lyons Township High School District No. 204 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 15 to the financial statements, the District implemented GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lyons Township High School District No. 204's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lyons Township High School District No. 204's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information as listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December xx, 2022 on our consideration of Lyons Township High School District No. 204's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lyons Township High School District No. 204's internal control over financial reporting and compliance.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December xx, 2022



INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of

Lyons Township High School District No. 204

as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Lyons Township High School District No. 204’s basic financial statements, and have issued our report thereon dated December xx, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lyons Township High School District No. 204’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lyons Township High School District No. 204’s internal control. Accordingly, we do not express an opinion on the effectiveness of Lyons Township High School District No. 204’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lyons Township High School District No. 204’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements,



noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December xx, 2022

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REQUIRED SUPPLEMENTARY INFORMATION

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

The Management's Discussion and Analysis of Lyons Township High School District No. 204's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2022. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

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

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

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). Governmental activities include instruction, support services, operations and maintenance, student transportation, food services, and certain other activities and expenses such as payments to other districts and governmental units, and interest and fees.

The government-wide financial statements can be found on the pages listed in the table of contents.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Operations and Maintenance, Debt Services, Transportation, and Illinois Municipal Retirement/Social Security Funds, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison statement, which is required supplementary information, has been provided for the General Fund and each major special revenue fund to demonstrate compliance with this budget.

The basic fund financial statements and the required supplementary information can be found on the pages listed in the table of contents.

Fiduciary Funds - Fiduciary funds are used to account for assets held for others. Fiduciary funds are not reflected in the government-wide financial statements because the assets of these funds are not available to support the District's operations.

The basic fiduciary financial statements can be found on the pages listed in the table of contents.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on the pages listed in the table of contents.

Other Information - In addition to the basic financial statements, accompanying notes and required supplementary information, this report also presents certain supplementary information concerning the District's progress in meeting its obligation to provide fully adequate educational services and extracurricular activities to all of its students.

Supplemental financial information can be found on the pages listed in the table of contents.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$43,713,307 at the close of the most recent fiscal year.

The following table presents a summary of the District's net position for the years ended June 30, 2022 and 2021:

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

	Governmental Activities	
	2022	-
Assets		
Current and Other Assets	\$ 99,209,522	\$ 89,070,108
Capital Assets	59,593,397	56,847,716
Net Pension Asset - IMRF	354,544	-
Total Assets	\$ 159,157,463	\$ 145,917,824
Deferred Outflows of Resources		
Pension Expense - IMRF	\$ 1,016,832	\$ 898,704
Pension Expense - TRS	324,841	566,978
OPEB Expense - IMRF/TRS	1,534,180	1,463,536
OPEB Expense - THIS	653,162	891,067
Total Deferred Outflows of Resources	\$ 3,529,015	\$ 3,820,285
Liabilities		
Net Pension Liability - IMRF	\$ -	\$ 6,039,687
Net Pension Liability - TRS	3,343,026	3,885,936
Net OPEB Liability - IMRF/TRS	7,851,135	8,815,453
Net OPEB Liability - THIS	32,655,899	40,035,848
Long-Term Liabilities Outstanding	5,320,836	7,731,194
Other Liabilities	5,928,016	1,633,543
Total Liabilities	\$ 55,098,912	\$ 68,141,661
Deferred Inflows of Resources		
Property Taxes - Subsequent Year	\$ 36,728,083	\$ 36,103,237
Unavailable Revenue - Grants	49,999	61,886
Unearned Revenue	779,706	696,640
Pension Revenue - IMRF	8,659,454	6,026,457
Pension Revenue - TRS	711,724	557,079
OPEB Revenue - IMRF/TRS	1,662,768	331,723
OPEB Revenue - THIS	15,282,525	8,949,025
Total Deferred Inflows of Resources	\$ 63,874,259	\$ 52,726,047
Net Position		
Net Investment in Capital Assets	\$ 54,497,353	\$ 49,362,137
Restricted	9,004,240	13,300,285
Unrestricted	(19,788,286)	(33,792,021)
Total Net Position	\$ 43,713,307	\$ 28,870,401

The net investment in capital assets represents assets such as land, buildings, and equipment, less any related debt used to acquire those assets that is still outstanding. The District uses its assets to provide educational services and extracurricular activities for the students of the local community. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the District has a negative unrestricted net position, but is able to report positive balances in the other two categories of net position. The District's net position increased by \$14,842,906 during the current fiscal year.

Governmental Activities. Governmental activities increased the District's net position by \$14,842,906. Key elements of this increase are as follows:

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

	Governmental Activities	
	2022	1/0/1900
Revenues		
Program Revenues		
Charges for Services	\$ 4,848,882	\$ 2,303,602
Operating Grants and Contributions	23,601,341	36,043,255
Capital Grants and Contributions	50,000	-
General Revenues		
Property Taxes	74,459,842	71,286,127
Other Taxes	10,666,870	4,933,348
Grants and Contributions not Restricted to Specific Activities	2,795,963	2,791,533
Unrestricted Investment Earnings	(23,838)	787,111
Miscellaneous	69,690	159,879
Total Revenues	<u>\$ 116,468,750</u>	<u>\$ 118,304,855</u>
Expenses		
Instruction	\$ 66,578,790	\$ 77,618,305
Support Services	30,926,210	27,686,366
Community Services	781,219	74,504
Payments to Other Districts and Governmental Units	2,446,954	2,716,872
Interest and Fees on Long-Term Debt	180,912	229,410
Depreciation - Unallocated	711,759	728,083
Total Expenses	<u>\$ 101,625,844</u>	<u>\$ 109,053,540</u>
Change in Net Position	\$ 14,842,906	\$ 9,251,315
Net Position - Beginning	28,870,401	17,957,231
Net Position Adjustment	-	1,661,855
Net Position - Ending	<u>\$ 43,713,307</u>	<u>\$ 28,870,401</u>

- The District's total revenue decreased \$1,836,105 (1.6%) compared to the prior year when including state retirement contributions. The most significant factors of this decrease are in investment earnings and miscellaneous revenues.
- Overall expenses decreased \$7,427,696 (6.8%) compared to the prior year when including state retirement contributions. The most significant factor of this decrease is in state retirement contribution expenses recorded in Instruction.
- The state retirement contributions are not direct revenues or direct expenses to the District. Those contributions are made directly by the State of Illinois to the Teachers' Retirement System of the State of Illinois. The total decrease to operating revenue, not including the state retirement contributions, when compared to the prior year is \$10,475,615 (12.2%). The total decrease to operating expenditures, not including the state retirement contributions, when compared to the prior year is \$4,884,024 (6.41%).

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of June 30, 2022, the District's five governmental funds reported combined ending fund balances of \$55,731,204, an increase of \$5,146,425 in comparison with the prior year. The increase is primarily due to higher revenues than expenditures.

The General Fund is the chief operating fund of the District. At June 30, 2022, unassigned fund balance was \$36,838,643. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 41.3% of total General Fund expenditures. The General Fund's fund balance increased \$3,513,802 in comparison with the prior year. The increase is mainly due to an increase in property tax revenue and payments in lieu of taxes.

The Operations and Maintenance Fund's fund balance increased \$898,798 in comparison with the prior year. This increase is primarily due to an increase of payments in lieu of taxes.

The Debt Services Fund's fund balance increased \$87,194 in comparison with the prior year. This increase is mainly due to an increase of property tax revenue.

The Transportation Fund's fund balance increased \$577,012 in comparison with the prior year. This increase is mainly due to an increase of payments in lieu of taxes.

The Illinois Municipal Retirement/Social Security Fund's fund balance increased \$69,619 in comparison with the prior year. This increase is due to an increase of payments in lieu of taxes.

General Fund Budgetary Highlights

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

- The difference between budgeted revenues and actual revenues was \$22,781,325 (favorable) when including the state retirement contributions. The most significant factor in the difference was state retirement contributions to the District's retirement plan.
- The difference between budgeted revenues and actual revenues when excluding the state retirement contributions is \$2,205,667 (favorable).
- The difference between budgeted expenditures and actual expenditures was \$19,194,725 (unfavorable) when including the state retirement contributions. The most significant factor in the difference was more than budgeted expenditures from state retirement contributions to the District's retirement plan.
- The difference between budgeted expenditures and actual expenditures when excluding the state retirement contributions is \$1,380,933 (favorable).

Capital Asset and Debt Administration

Capital Assets. At June 30, 2022 the District had invested \$59,593,397 (net of depreciation) in a broad range of capital assets, including land, construction in progress, buildings and building improvements, land improvements, and equipment. Total depreciation expense for the year was \$3,190,314.

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

	Governmental Activities	
	2022	2021
Land	\$ 1,130,500	\$ 1,130,500
Construction in Progress	5,456,904	-
Buildings, property, and equipment, net	53,005,993	55,717,216
Total	<u>\$ 59,593,397</u>	<u>\$ 56,847,716</u>

The School Board and District Administration manage the extent of the year-to-year summer facilities improvement projects based upon financial affordability, and as a primary means of mitigating any risk of running an operating deficit. Occasionally, the Board of Education will choose to spend fund balance reserves on capital projects. In recent years, capital outlay expenditures have fluctuated with external

and internal economic conditions. For purposes of long-term financial planning and ensuring balanced budgets each fiscal year, the Board of Education has anticipated being able to increase or decrease appropriations for facilities improvements after reaching a high level of confidence that projected revenues are sufficient to cover all anticipated expenditures.

During the summer of 2022 the District completed multiple building renovation projects. Those projects included the addition of air-conditioning to the B-Wing and C-Wing at South Campus, the replacement of a parking lot at South Campus, the replacement of a select number of windows at the North Campus Field House, fire alarm upgrades in the North Campus main building, a water-proofing project and select flooring replacements in both campuses. Additionally, the North Campus main electrical feed equipment was replaced. One project that was scheduled to be completed was delayed until the summer of 2023 due to a delay in the delivery of the HVAC equipment. That project is the replacement of the air-handling units in the North Campus Field House.

Currently, the Board of Education has approved the following projects for the summer of 2023. The addition of air-conditioning in the South Campus J-Wing, the replacement of several air-handling units that serve the North Campus Library and the LTTV classroom/studio and a partial roof replacement project at the North Campus main building. Due to potential delays in delivery of equipment, the aforementioned HVAC projects may not be completed until the late spring/early summer of 2024.

For more detail on the District’s capital assets, see Note 3 in the Notes to the Financial Statements.

Long-Term Debt. At June 30, 2022 the District had \$5,070,000 in long-term debt.

Lyons Township High School District No. 204
Outstanding Debt

	Governmental Activities	
	2022	2021
General Obligation Bonds	\$ 5,070,000	\$ 7,420,000
Total	\$ 5,070,000	\$ 7,420,000

The Board of Education currently has lawful authority to access a Debt Service Extension Base of \$2,500,000 annually to repay non-referendum long-term debt. For current debt, the District is utilizing a potential increase to the Debt Service Extension Base that allows for an annual increase by a percentage equal to the Consumer Price Index in December of the prior year. This amount is added to the prior year tax levy for Debt Service.

When the District issued bonds in 2003, the bond rating requested of Standard & Poors was for a “AAA” rating; and the bond rating assigned by S&P was “AA+”. The most recent rating prior to 2003 was a Moody’s rating of “A1”, equivalent to the Standard & Poors “A+” rating. By going through a process of meeting with representatives from Standard & Poors and highlighting the strengths of Lyons Township High School, the rating improved by three levels, “A+” to “AA-” to “AA” to “AA+”. Improving the District’s bond rating saved a minimum of \$150,000 in interest expense over the life of the bond issues, based on comparisons with bond issues rated at the lower “A+” rating during the same time period.

On June 1, 2010, Standard & Poors upgraded the District to the highest possible rating of “AAA”, subsequent to completing its annual surveillance reviews. In August 2013, Standard & Poors affirmed the AAA rating for LTHS. In November, as the District prepared to issue bonds in December 2013, and January, 2014, Standard & Poors again affirmed its AAA rating for LTHS. The District has no plans to issue debt based on approval by voters in a referendum, and no plans to issue any other forms of long or short-term debt for the near future.

Additional information on the District’s long-term debt can be found in Note 4 of this report and additional information on the District’s debt limitation can be found in Note 14 of this report.

Factors Bearing on the District's Future

Lyons Township High School has historically been in excellent financial condition, based on strong accumulated fund balances and balanced budgets. A large majority of students, mostly college-bound and high-achieving, benefit from excellent educational programs and outstanding, dedicated faculty members. There are no major deficiencies in the school system indicating any risk that the District might need a tax rate increase in order to sustain its tradition of excellence. For the LTHS community, the current state of the District supports confidence in a strong future.

- The Property Tax Extension Limitation Law (Tax Cap) is effective in Suburban Cook County and throughout the Collar Counties surrounding Chicago. This law defines and maintains a limit on the rate of increase for property tax revenues, based upon the National Consumer Price Index. In recent years, LTHS has benefitted from strong local economic growth. Growth in New Property is included in the Tax Cap formula so that the District may obtain additional revenues to educate additional students. It also allows the District to benefit from newly-taxed commercial-industrial developments, or newly-constructed or renovated homes. Over the past several years, the amount of wealth within the District related to new growth (New Property) has increased and is currently remaining at that increased level.
- In 2017, the General Assembly and Governor signed into legislation a new school funding formula for public schools. The new formula attempts to direct “new money” to the school districts that need it based on specific student populations. As part of the new formula, all districts were placed in one of four categories. The highest category of need is “Tier 1” and the lowest is “Tier 4.” Lyons Township High school, based on the state funding formula, is considered a “Tier 4” district. “Tier 4” districts will be “held-harmless” meaning that they will continue to receive the same amount of funding as was allocated in FY17 for all future years, but districts in the “Tier 4” category will receive only .1% of any new money added to education by the State of Illinois in future years. Ultimately, Lyons Township High school will see very little, if any, funding increases from the state in future years under the formula.
- The General Assembly of the State of Illinois has also discussed the potential of shifting current and future TRS (Teacher’s Retirement System of The State of Illinois) pension costs, paid now by the State of Illinois, to the local school districts. Again, this is not yet law but we are also monitoring this closely. Initial estimates suggest that this new cost to the school districts could be as much as 6% of total pensionable earnings and could be phased in over the course of several years. If enacted, both this legislation along with a re-distribution of state sources of funding could create more of a challenging financial environment for the district.
- Personal Property Replacement taxes increased dramatically again during FY22. In FY21, the District received \$4.8 million from this revenue source. In FY22, total receipts were \$10.7 million. This was a welcome increase during current economic times. Unfortunately, the District has no way of knowing what this revenue will be during the fiscal year. The Department of Revenue for the State of Illinois provides an annual estimate, but that estimate may or may not be accurate. This is a substantial source of revenue for the district, but it is also subject to volatility in the economy. Prior to the last two years, the District received an average of \$3.3 - \$3.5 million from this source annually.
- Interest earnings on investments were down from the prior year as expected. Naturally, the district relies on these earnings as a source of income to be used to fund educational programs. For FY22, we were anticipating a substantial decrease in interest earnings, as the District began to re-establish its investment portfolio due to leaving the jurisdiction of the Lyons Township School Treasurer’s Office. Through June of 2021, that office was fully responsible for the investment of the District’s funds. (The District was able to leave that office at the conclusion of a lengthy lawsuit that was filed back in 2013 and was finally settled in June of 2021. The District was also successful on nearly every claim in this lawsuit.) The investment market for most of FY22 was yielding short-term rates that were slightly above 0%. This, along with the re-establishing of a long-term investment portfolio, decreased the District’s interest earnings to roughly \$58,000 for FY22. During FY23, we are anticipating a much larger investment return with interest rates on the rise and an established investment portfolio.

- During FY22 a new collective bargaining agreement was successfully negotiated with the District's Building & Grounds staff. During FY23, the District will be negotiating a new collective bargaining agreement with the certified staff. In prior contracts, the district has made responsible choices on salary and benefit cost items, and it is anticipated that the same will occur in the new contract. Fair contracts for the Staff and District are vital to the continued financial health of the District.
- While there are several factors such as state funding and the economy that pose potential challenges for funding in future years, one item that has remained a consistent strength of the District is the community that surrounds Lyons Township High School. The community is made up of thriving commercial, industrial and residential properties that are committed to supporting a strong educational program. Property taxes alone support roughly 85.0% of the current total annual budget. Combining strong economic development for local businesses that has been realized in recent years and the fact that LTHS serves an area where homes are likely to maintain comparatively high values, the outlook for the financial future of LTHS remains very positive.

LTHS remains among the highest quality school districts, which are financially capable of offering students the opportunity to enroll in seven classes during the school day. The District has traditionally provided a genuinely comprehensive curriculum. Beyond the school day, students are able to participate in an extensive variety of co-curricular activities. The District's motto 'Vita Plena' means 'the full life'. The foreseeable economic prospects indicate a strong capability for LTHS to continue building upon its proud 133-year tradition of excellence.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office at Lyons Township High School, 100 South Brainard, LaGrange, Illinois 60525, or at (708) 579-6464.

BASIC FINANCIAL STATEMENTS

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 18,728,982
Investments, at Fair Value	38,954,846
Property Taxes Receivable, net of allowance of \$383,631	37,972,706
Due from Other Governments, net of allowance of \$0	1,907,996
Other Accounts Receivable, net of allowance of \$0	29
Inventory, at cost	1,644,963
Capital Assets (Note 4):	
Land	1,130,500
Construction in Progress	5,456,904
Depreciable Buildings, Property, and Equipment, net of depreciation	53,005,993
Net Pension Asset - IMRF	354,544
Total Assets	<u>\$ 159,157,463</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense - IMRF	\$ 1,016,832
Pension Expense - TRS	324,841
OPEB Expense - IMRF/TRS	1,534,180
OPEB Expense - THIS	653,162
Total Deferred Outflows of Resources	<u>\$ 3,529,015</u>
LIABILITIES	
Accounts Payable and Accrued Expenses	\$ 3,879,831
Payroll Liabilities	225,206
Payable to Other Governments	533,508
Other Liabilities	1,289,471
Noncurrent Liabilities	
Due Within One Year	2,689,792
Due in More Than One Year	2,631,044
Net Pension Liability - TRS	3,343,026
Other Post Employment Benefits Liability - THIS	32,655,899
Other Post Employment Benefits Liability - IMRF/TRS	7,851,135
Total Liabilities	<u>\$ 55,098,912</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes - Subsequent Year	\$ 36,728,083
Unavailable Revenues - Grants	49,999
Unearned Revenue	779,706
Pension Revenue - IMRF	8,659,454
Pension Revenue - TRS	711,724
OPEB Revenue - IMRF/TRS	1,662,768
OPEB Revenue - THIS	15,282,525
Total Deferred Inflows of Resources	<u>\$ 63,874,259</u>
NET POSITION	
Net Investment in Capital Assets	\$ 54,497,353
Restricted for:	
Student Activity Funds	1,821,973
Operations and Maintenance	2,986,120
Debt Service	1,446,554
Transportation	2,749,593
Unrestricted/(Deficit)	<u>(19,788,286)</u>
Total Net Position	<u>\$ 43,713,307</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental Activities					
Instruction					
Regular Programs	\$ 31,976,704	\$ 1,145,831	\$ 635,228	\$ -	\$ (30,195,645)
Special Education Programs	8,373,466	-	982,819	-	(7,390,647)
Other Instructional Programs	3,928,101	759,355	183,620	-	(2,985,126)
Student Activity Fund	1,724,861	1,888,251	-	-	163,390
State Retirement Contributions	20,575,658	-	20,575,658	-	-
Support Services					
Pupil	6,418,585	-	49,043	-	(6,369,542)
Instructional Staff	3,580,265	-	-	-	(3,580,265)
General Administration	864,752	-	-	-	(864,752)
School Administration	3,933,032	-	-	-	(3,933,032)
Business	790,098	-	-	-	(790,098)
Operations and Maintenance	8,726,416	142,042	-	50,000	(8,534,374)
Transportation	3,063,035	-	702,873	-	(2,360,162)
Food Services	1,037,746	913,403	9,760	-	(114,583)
Internal Services	879,263	-	-	-	(879,263)
Central	1,145,728	-	-	-	(1,145,728)
Other Support Services	487,290	-	-	-	(487,290)
Community Services	781,219	-	-	-	(781,219)
Debt Services					
Interest and Fees on Long-Term Debt	180,912	-	-	-	(180,912)
Intergovernmental Payments					
Payments to Other Districts and Governmental Units	2,446,954	-	462,340	-	(1,984,614)
Depreciation - Unallocated (Excludes Direct Depreciation)	711,759	-	-	-	(711,759)
Total Governmental Activities	\$ 101,625,844	\$ 4,848,882	\$ 23,601,341	\$ 50,000	\$ (73,125,621)
General Revenues					
Taxes					
Property Taxes, Levied for General Purposes					\$ 71,808,671
Property Taxes, Levied for Debt Service					2,651,171
Personal Property Replacement Taxes					10,666,870
Grants and Contributions not Restricted to Specific Activities					2,795,963
Unrestricted Investment Earnings					(23,838)
Miscellaneous Income					69,690
Total General Revenues					\$ 87,968,527
Change in Net Position					\$ 14,842,906
Net Position - July 1, 2021					28,870,401
Net Position - June 30, 2022					\$ 43,713,307

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/Social Security Fund	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 13,369,603	\$ 3,307,375	\$ 573,102	\$ 1,129,321	\$ 349,581	\$ 18,728,982
Investments, at Fair Value	26,946,896	7,516,177	937,769	2,711,168	842,836	38,954,846
Property Taxes Receivable, net of allowance of \$383,631	28,217,975	5,961,458	1,279,416	1,221,688	1,292,169	37,972,706
Due from Other Governments, net of allowance of \$0	1,738,430	-	-	169,566	-	1,907,996
Other Accounts Receivable, net of allowance of \$0	-	-	-	-	29	29
Inventory, at cost	1,644,963	-	-	-	-	1,644,963
Total Assets	\$ 71,917,867	\$ 16,785,010	\$ 2,790,287	\$ 5,231,743	\$ 2,484,615	\$ 99,209,522
LIABILITIES						
Accounts Payable and Accrued Expenditures	\$ 127,279	\$ 3,521,924	\$ -	\$ 223,142	\$ -	\$ 3,872,345
Payroll Liabilities	196,762	28,415	-	-	29	225,206
Payable to Other Governments	533,508	-	-	-	-	533,508
Other Accrued Liabilities	1,177,955	111,516	-	-	-	1,289,471
Total Liabilities	\$ 2,035,504	\$ 3,661,855	\$ -	\$ 223,142	\$ 29	\$ 5,920,530
DEFERRED INFLOWS OF RESOURCES						
Property Taxes - Subsequent Year	\$ 28,747,079	\$ 4,217,089	\$ 1,294,218	\$ 1,276,407	\$ 1,193,290	\$ 36,728,083
Unavailable Revenues - Grants	49,999	-	-	-	-	49,999
Unearned Revenue	779,706	-	-	-	-	779,706
Total Deferred Inflows of Resources	\$ 29,576,784	\$ 4,217,089	\$ 1,294,218	\$ 1,276,407	\$ 1,193,290	\$ 37,557,788
FUND BALANCE						
Nonspendable						
Inventory	\$ 1,644,963	\$ -	\$ -	\$ -	\$ -	\$ 1,644,963
Restricted						
Student Activity Fund	1,821,973	-	-	-	-	1,821,973
Operations and Maintenance	-	2,986,120	-	-	-	2,986,120
Debt Services	-	-	1,446,554	-	-	1,446,554
Transportation	-	-	-	2,749,593	-	2,749,593
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	1,270,301	1,270,301
Assigned						
Operations and Maintenance	-	5,919,946	-	-	-	5,919,946
Debt Services	-	-	49,515	-	-	49,515
Transportation	-	-	-	982,601	-	982,601
Illinois Municipal Retirement Fund/Social Security	-	-	-	-	20,995	20,995
Unassigned	36,838,643	-	-	-	-	36,838,643
Total Fund Balance	\$ 40,305,579	\$ 8,906,066	\$ 1,496,069	\$ 3,732,194	\$ 1,291,296	\$ 55,731,204
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 71,917,867	\$ 16,785,010	\$ 2,790,287	\$ 5,231,743	\$ 2,484,615	\$ 99,209,522

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2022

Total Fund Balances - Governmental Funds \$ 55,731,204

Amounts reported for governmental activities in the Statement of Net Position are different because:

Deferred pension costs in governmental activities are not financial resources and therefore are not reported in the funds.

Deferred Outflows - IMRF	\$ 1,016,832	
Deferred Inflows - IMRF	(8,659,454)	
Deferred Outflows - TRS	324,841	
Deferred Inflows - TRS	(711,724)	
Deferred Outflows - OPEB - IMRF/TRS	1,534,180	
Deferred Inflows - OPEB - IMRF/TRS	(1,662,768)	
Deferred Outflows - OPEB - THIS	653,162	
Deferred Inflows - OPEB - THIS	<u>(15,282,525)</u>	(22,787,456)

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

Capital Assets	\$ 126,966,693	
Accumulated Depreciation on Capital Assets	<u>(67,373,296)</u>	59,593,397

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

Bonds and Notes Payable	\$ (5,070,000)	
Accrued Interest on Long-Term Debt	(7,486)	
Premium on Bonds	(26,044)	
Compensated Absences Payable	(224,792)	
Net Pension Asset - IMRF	354,544	
Net Pension Liability - TRS	(3,343,026)	
Total OPEB Obligation - IMRF/TRS	(7,851,135)	
Net OPEB Obligation - THIS	<u>(32,655,899)</u>	<u>(48,823,838)</u>

Net Position of Governmental Activities \$ 43,713,307

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/Social Security Fund	Total Governmental Funds
REVENUES						
Property Taxes	\$ 57,750,929	\$ 8,822,409	\$ 2,651,171	\$ 2,354,713	\$ 2,880,620	\$ 74,459,842
Payments in Lieu of Taxes	4,514,884	5,310,516	-	586,470	255,000	10,666,870
Tuition	247,416	-	-	-	-	247,416
Earnings on Investments	(10,986)	(8,165)	(1,016)	(2,857)	(814)	(23,838)
Food Services	913,403	-	-	-	-	913,403
District/School Activity Income	2,930,427	-	-	-	-	2,930,427
Textbooks	556,951	-	-	-	-	556,951
Other Local Sources	127,878	142,497	-	-	-	270,375
State Aid	3,454,202	50,000	-	702,873	-	4,207,075
Federal Aid	1,664,571	-	-	-	-	1,664,571
State Retirement Contributions	20,575,658	-	-	-	-	20,575,658
Total Revenues	\$ 92,725,333	\$ 14,317,257	\$ 2,650,155	\$ 3,641,199	\$ 3,134,806	\$ 116,468,750
EXPENDITURES						
Current						
Instruction						
Regular Programs	\$ 31,827,402	\$ -	\$ -	\$ -	\$ 496,927	\$ 32,324,329
Special Education Programs	8,594,442	-	-	-	509,214	9,103,656
Other Instructional Programs	3,924,399	-	-	-	135,970	4,060,369
Student Activity Fund	1,724,861	-	-	-	-	1,724,861
State Retirement Contributions	20,575,658	-	-	-	-	20,575,658
Support Services						
Pupil	6,572,929	-	-	-	361,012	6,933,941
Instructional Staff	3,286,784	-	-	-	309,008	3,595,792
General Administration	876,131	-	-	-	29,160	905,291
School Administration	4,025,980	-	-	-	172,608	4,198,588
Business	799,725	-	-	-	82,878	882,603
Operations and Maintenance	149,615	7,553,230	-	-	801,295	8,504,140
Transportation	-	-	-	3,064,187	-	3,064,187
Food Services	1,037,223	-	-	-	-	1,037,223
Internal Services	847,629	-	-	-	31,634	879,263
Central	1,178,062	-	-	-	124,685	1,302,747
Other Support Services	487,290	-	-	-	-	487,290
Community Services	784,680	-	-	-	10,796	795,476
Debt Services						
Principal	-	-	2,350,000	-	-	2,350,000
Interest and Fees	-	-	212,961	-	-	212,961
Capital Outlay	71,767	5,865,229	-	-	-	5,936,996
Intergovernmental Payments						
Payments to Other Districts and Governmental Units	2,446,954	-	-	-	-	2,446,954
Total Expenditures	\$ 89,211,531	\$ 13,418,459	\$ 2,562,961	\$ 3,064,187	\$ 3,065,187	\$ 111,322,325

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2022

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Total Governmental Funds
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,513,802	\$ 898,798	\$ 87,194	\$ 577,012	\$ 69,619	\$ 5,146,425
OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 3,513,802	\$ 898,798	\$ 87,194	\$ 577,012	\$ 69,619	\$ 5,146,425
FUND BALANCE - JULY 1, 2021	36,791,777	8,007,268	1,408,875	3,155,182	1,221,677	50,584,779
FUND BALANCE - JUNE 30, 2022	<u>\$ 40,305,579</u>	<u>\$ 8,906,066</u>	<u>\$ 1,496,069</u>	<u>\$ 3,732,194</u>	<u>\$ 1,291,296</u>	<u>\$ 55,731,204</u>

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2022

Net Change in Fund Balances - Total Governmental Funds \$ 5,146,425

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.

Depreciation Expense	\$ (3,190,314)	
Capital Outlays	<u>5,936,996</u>	2,746,682

In the Statement of Activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the undepreciated balance of the capital assets sold.

Gain/(Loss) on Sale of Capital Assets		(1,001)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Amortization of Bond Premiums	\$ 29,558	
Accrued Interest	2,491	
Compensated Absences	30,800	
Pension Expense - IMRF	2,234,680	
Pension Expense - TRS	(84,601)	
OPEB Expense - IMRF/TRS	(637,557)	
OPEB Expense - THIS	<u>542,038</u>	2,117,409

Employer Pension and OPEB Contributions are expensed in the fund financial statements but are treated as a reduction in the Net Pension Liability on the government-wide financial statements.

Pension - IMRF Contributions	\$ 1,644,682	
Pension - TRS Contributions	230,729	
OPEB - IMRF/TRS Contributions	341,474	
OPEB - THIS Contributions	<u>266,506</u>	2,483,391

Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.

Repayment of Long-Term Debt		<u>2,350,000</u>
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Change in Net Position of Governmental Activities		<u><u>\$ 14,842,906</u></u>
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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2022

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

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 FUND FINANCIAL STATEMENTS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2022

	Private Purpose Trusts
Additions:	
Total Additions	\$ -
Deductions:	
Total Deductions	\$ -
Change in Net Assets	\$ -
Net Assets, Beginning of Year	100,000
Net Assets, End of Year	\$ 100,000

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Lyons Township High School District No 204 (District) is governed by an elected Board of Education. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

A. Reporting Entity

The District includes all funds of its governmental operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District as there are no other organizations for which it has financial accountability.

Joint Venture - The District is also a member of the following organizations:

- LaGrange Area Department of Special Education
- DuPage Area Occupational Education System

B. Basic Financial Statements – Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the District, except for fiduciary funds. In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified. Interfund services provided and used are not eliminated in the process of consolidation.

The Statement of Net Position presents the financial condition of the governmental activities of the District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Property taxes and other revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. In the fund financial statements, the "economic resources" measurement focus is used as appropriate.

The emphasis in fund financial statements is on the major funds. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of all

NOTES TO FINANCIAL STATEMENTS (Continued)

governmental funds) for the determination of major funds. The District electively made all governmental funds major funds. The following fund types are used by the District:

1. Governmental Fund Types

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Educational and Working Cash are included in this fund.

Special Revenue Funds – The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service or capital projects.

Operations and Maintenance Fund – accounts for expenditures made for repairs and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes and general state aid.

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

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

Debt Services Fund – The Debt Services Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest, and related fees on general long-term debt.

2. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. The reporting focus is on net position and change in net position and is reported using generally accepted accounting principles.

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (private purpose trust). Since by definition these assets are being held for the benefit of a third party (private purpose trust) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements and the fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

NOTES TO FINANCIAL STATEMENTS (Continued)

2. Modified Accrual

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. *Cash and Cash Equivalents and Investments*

Separate bank accounts are not maintained for all of the District's funds. Instead, the funds maintain their cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally certain funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans that have not been authorized by District Board action.

No District fund had a cash overdraft at June 30, 2022.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents are accounted for at cost, which approximates market.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred. The District has adopted a formal written investment and cash management policy.

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Prepaid Items*

Payments made to vendors for services that will benefit periods beyond the current fiscal year are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. *Inventories*

Inventories consist primarily of books and are expensed using the consumption method.

I. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS (Continued)

J. *Capital Assets*

Capital assets, which include land (which is not depreciated), buildings and improvements, and furniture and equipment, are reported in the government-wide financial statements. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 for furniture and equipment and \$5,000 for buildings and improvements and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

Buildings and improvements and furniture and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Building and Building Improvements	20 - 40 years
Land Improvements	10 - 20 years
Furniture, Equipment and Vehicles	5 - 20 years

K. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet(s) and Statement(s) of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and therefore will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resource until that time.

L. *Compensated Absences*

Vacation benefits are granted to employees in varying amounts up to specified maximums depending on tenure with the District. Unused vacation time can accumulate and a set number of vacation days can be carried over to subsequent years depending upon which classification the employee is employed in.

M. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds on a straight-line basis, rather than expensed in the current year. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures in the year they occur.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. *Government-Wide Net Position*

Government-wide net position is divided into three components:

- Net Investment in Capital Assets – consists of capital assets (net of accumulated depreciation) and unamortized bond premiums reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and unamortized bond discounts. The following table shows a breakdown of the net investment in capital assets:

NOTES TO FINANCIAL STATEMENTS (Continued)

Capital Assets	\$ 59,593,397
Bond and Notes Payable	(5,070,000)
Unamortized Bond Premium	(26,044)
Net Investment in Capital Assets	<u>\$ 54,497,353</u>

- Restricted Net Position – consists of net position that is restricted by the District’s creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted Net Position – all other net positions are reported in this category.

O. Governmental Fund Balances

Governmental fund balances are divided between non-spendable and spendable.

Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of a resolution of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by way of resolution. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned – Assigned fund balances are amounts that are constrained by the District’s intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Education has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. Currently the School Board has not delegated the authority.

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt services fund are assigned for purposes in accordance with the nature of their fund type.

Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself. All remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period.

- Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash. This classification is also used to represent negative fund balances in special revenue and debt services.

The District permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned. The Board or the Finance Committee has the authority to deviate from this policy if it is in the best interest of the District.

NOTES TO FINANCIAL STATEMENTS (Continued)

P. Property Tax Calendar and Revenues

The District's property tax is levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2021 levy was passed by the Board on December 20, 2021. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are levied and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

Q. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - INVESTMENTS AND FAIR VALUE MEASUREMENT

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2022:

Types of Investments	Credit Quality/ Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using	
				Level 1	Level 2
State Investment Pool	N/A	less than 1 year	\$ 23,809,984	\$ -	\$ 23,809,984
CDs	N/A	less than 1 year	2,009,700	-	2,009,700
U.S Treasury	N/A	less than 1 year	28,998,759	28,998,759	-
Municipal Securities	N/A	less than 1 year	3,982,124	-	3,982,124
Total			\$ 58,800,567	\$ 28,998,759	\$ 29,801,808

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTE 3 - CAPITAL ASSETS

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

	Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 1,130,500	\$ -	\$ -	\$ 1,130,500
Construction in Progress	-	5,456,904	-	5,456,904
Total Capital Assets not being depreciated	\$ 1,130,500	\$ 5,456,904	\$ -	\$ 6,587,404
Other Capital Assets				
Land Improvements	\$ 6,648,183	\$ 328,521	\$ -	\$ 6,976,704
Buildings and Building Improvements	91,847,367	-	-	91,847,367
Equipment	21,514,276	151,571	110,629	21,555,218
Total Other Capital Assets at Historical Cost	\$ 120,009,826	\$ 480,092	\$ 110,629	\$ 120,379,289
Less Accumulated Depreciation				
Land Improvements	\$ 3,633,425	\$ 256,268	\$ -	\$ 3,889,693
Buildings and Building Improvements	43,926,262	2,117,292	-	46,043,554
Equipment	16,732,923	816,754	109,628	17,440,049
Total Accumulated Depreciation	\$ 64,292,610	\$ 3,190,314	\$ 109,628	\$ 67,373,296
Other Capital Assets, Net	\$ 55,717,216	\$ (2,710,222)	\$ 1,001	\$ 53,005,993
Governmental Activities Capital Assets, Net	\$ 56,847,716	\$ 2,746,682	\$ 1,001	\$ 59,593,397

Depreciation expense was charged to functions as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Governmental Activities

Regular Programs	\$ 614,136
Special Programs	18,504
Other Instructional Programs	56,150
Pupils	29,351
Instructional Staff	423,674
General Administration	1,595
School Administration	957
Business	67,954
Transportation	13,399
Operations and Maintenance	1,240,713
Central	12,122
Unallocated	711,759
	<u>\$ 3,190,314</u>

NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year
Governmental Activities					
Long-Term Debt					
General Obligation Bonds	\$ 7,420,000	\$ -	\$ 2,350,000	\$ 5,070,000	\$ 2,465,000
Unamortized Bond Premium	55,602	-	29,558	26,044	-
Total Long-Term Debt	<u>\$ 7,475,602</u>	<u>\$ -</u>	<u>\$ 2,379,558</u>	<u>\$ 5,096,044</u>	<u>\$ 2,465,000</u>
Other Long-Term Obligations					
Compensated Absences	\$ 255,592	\$ 7,454	\$ 38,254	\$ 224,792	\$ 224,792
Total Other Long-Term Obligations	<u>\$ 255,592</u>	<u>\$ 7,454</u>	<u>\$ 38,254</u>	<u>\$ 224,792</u>	<u>\$ 224,792</u>
Governmental Activities Long-Term Liabilities	<u>\$ 7,731,194</u>	<u>\$ 7,454</u>	<u>\$ 2,417,812</u>	<u>\$ 5,320,836</u>	<u>\$ 2,689,792</u>

The liability for compensated absences is 50% liquidated by the General Fund and 50% liquidated by the Operations and Maintenance Fund.

Bonds and notes payable consisted of the following at June 30, 2022:

	Date of Issuance	Maturity Date	Interest Rate	Face Amount	Carrying Amount	Amount Due Within One Year
General Obligation Bonds 2013	12/19/2013	12/15/2023	2.15% - 4.25%	\$ 9,540,000	\$ 5,070,000	\$ 2,465,000
Total				<u>\$ 9,540,000</u>	<u>\$ 5,070,000</u>	<u>\$ 2,465,000</u>

At June 30, 2022 the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2023	\$ 2,465,000	\$ 139,466	\$ 2,604,466
2024	2,605,000	48,174	2,653,174
	<u>\$ 5,070,000</u>	<u>\$ 187,640</u>	<u>\$ 5,257,640</u>
Plus: Unamortized Premium	26,044	-	26,044
	<u>\$ 5,096,044</u>	<u>\$ 187,640</u>	<u>\$ 5,283,684</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 5 - PROPERTY TAXES

Property taxes receivable and unavailable revenue recorded in these financial statements are from the 2021 tax levy. A portion of the 2021 tax levy is unavailable. These taxes are unavailable as only a portion of the taxes are collected before the end of the fiscal year and the District does not consider the remaining amounts to be available and does not budget for their use until the following fiscal year. The District has determined that \$39,250,612 of the 2021 tax levy, \$35,209,230 of the 2020 tax levy, plus back taxes, less uncollectible amounts are allocable for use in fiscal year 2022. A summary of assessed valuations, rates, and extensions for tax years 2021, 2020, and 2019 is as follows:

Assessed Valuation	2021		2020		2019	
	Rate	Extension	Rate	Extension	Rate	Extension
		\$3,514,376,604		\$3,804,964,139		\$3,308,510,775
Educational	1.6701	\$ 58,693,603	1.5101	\$ 57,458,763	1.6789	\$ 55,546,587
Special Education	0.0114	400,638	0.0105	399,521	0.0121	400,329
Operations and Maintenance	0.2511	8,824,599	0.2310	8,789,467	0.2609	8,631,904
Debt Service	0.0762	2,678,629	0.0694	2,641,646	0.0780	2,582,254
Transportation	0.0728	2,558,466	0.0643	2,446,591	0.0664	2,196,851
Illinois Municipal Retirement	0.0414	1,454,951	0.0412	1,567,645	0.0452	1,495,446
Social Security	0.0356	1,251,118	0.0346	1,316,517	0.0392	1,296,936
	0.0246	864,242	-	-	-	-
	<u>2.1832</u>	<u>\$ 76,726,246</u>	<u>1.9611</u>	<u>\$ 74,620,150</u>	<u>2.1807</u>	<u>\$ 72,150,307</u>

NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2022, the following funds had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	\$ 70,016,806	\$ 89,211,531	\$ 19,194,725
Operations and Maintenance Fund	12,031,263	13,418,459	1,387,196

NOTE 7 - RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

General Information About the Pension Plan

Plan Description

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

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

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years

NOTES TO FINANCIAL STATEMENTS (Continued)

of service, at age 60 with ten years, or age 55 with twenty years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last ten years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service.

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

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

Contributions

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

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

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$20,096,262 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Districts contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$230,736 and are deferred because they were paid after the June 30, 2021 measurement date.

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year ended June 30, 2022, the District pension contribution was 10.31% of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$102,691 were paid from federal and special trust funds that required District contributions of \$10,587. These contributions are deferred because they were paid after the June 30, 2021 measurement date.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree’s final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the District paid \$3,242 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The State’s support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the District follows below:

District's proportionate share of the net pension liability	\$ 3,343,026
State's proportionate share of the net pension liability associated with the District	280,181,069
Total	<u>\$ 283,524,095</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward to June 30, 2022. The employer’s proportion of the net pension liability was based on the District’s share of contributions to TRS for the measurement year ended June 30, 2021, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2021, the District’s proportion was 0.0042853097%, which was a decrease of 0.0002219387% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$20,096,262 and revenue of \$20,096,262 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ 19,177	\$ (13,783)	\$ 5,394
Net difference between projected and actual earnings on pension plan investments	-	(224,240)	(224,240)
Changes of assumptions	1,481	(16,520)	(15,039)
Changes in proportion and differences between employer contributions and proportionate share of contributions	73,447	(457,181)	(383,734)
Employer contributions subsequent to the measurement date	230,736	-	230,736
	<u>\$ 324,841</u>	<u>\$ (711,724)</u>	<u>\$ (386,883)</u>

\$230,736 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

NOTES TO FINANCIAL STATEMENTS (Continued)

<u>Year ending June 30</u>	
2023	\$ (125,100)
2024	(142,854)
2025	(172,965)
2026	(155,762)
2027	(20,938)
	<u>\$ (617,619)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0%, net of pension plan investment expenses, including inflation

In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2017.

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equities large cap	16.7%	6.2%
U.S. equities small/mid cap	2.2%	7.4%
International equities developed	10.6%	6.9%
Emerging market equities	4.5%	9.2%
U.S. bonds core	3.0%	1.6%
Cash equivalents	2.0%	0.1%
TIPS	1.0%	0.8%
International debt developed	1.0%	0.4%
Emerging international debt	4.0%	4.4%
Real estate	16.0%	5.8%
Private Debt	10.0%	6.5%
Hedge Funds	10.0%	3.9%
Private Equity	15.0%	10.4%
Infrastructure	4.0%	6.3%
Total	<u>100.00%</u>	

Discount Rate

At June 30, 2021, the discount rate used to measure total pension liability was 7.00%, which was the same as the June 30, 2020 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	\$ 4,140,268	\$ 3,343,026	\$ 2,680,810

TRS Fiduciary Net Position

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

B. *Illinois Municipal Retirement Fund*

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years

NOTES TO FINANCIAL STATEMENTS (Continued)

of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2021, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	380
Inactive plan members entitled to but not yet receiving benefits	460
Active plan members	233
Total	<u>1,073</u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2021 and 2022 were 17.03% and 15.01%, respectively. For the fiscal year ended June 30, 2022, the District contributed \$1,649,382 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The components of the net pension liability of the IMRF actuarial valuation performed as of December 31, 2019, and a measurement date as of December 31, 2021, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	\$ 74,575,728
IMRF Fiduciary Net Position	74,930,272
District's Net Pension Liability/(Asset)	(354,544)
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	100.48%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2021 using the following actuarial methods and assumptions:

NOTES TO FINANCIAL STATEMENTS (Continued)

Assumptions

Inflation	2.25%
Salary Increases	2.85% - 13.75% including inflation
Interest Rate	7.25%
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value of assets
Projected Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study for the period 2017-2019.

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

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021:

Asset Class	Target Allocation	Projected Return
Equities	39%	1.90%
International Equities	15%	3.15%
Fixed Income	25%	-0.60%
Real Estate	10%	3.30%
Alternatives	10%	
Private Equity		5.50%
Hedge Funds		N/A
Commodities		1.70%
Cash Equivalents	1%	-0.90%
	<u>100%</u>	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2020. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

NOTES TO FINANCIAL STATEMENTS (Continued)

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 1.84%; and resulting single discount rate is 7.25%. The prior year single discount rate was 7.25% and increased 0.00% to the current year single discount rate.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2020	\$ 72,406,103	\$ 66,366,416	\$ 6,039,687
Changes for the year:			
Service Cost	\$ 993,984	\$ -	\$ 993,984
Interest on the Total Pension Liability	5,128,781	-	5,128,781
Differences Between Expected and Actual Experience of the Total Pension Liability	369,443	-	369,443
Contributions - Employer	-	1,682,594	(1,682,594)
Contributions - Employee	-	463,070	(463,070)
Net Investment Income	-	11,126,597	(11,126,597)
Benefit Payments, including Refunds of Employee Contributions	(4,322,583)	(4,322,583)	-
Other (Net Transfer)	-	(385,822)	385,822
Net Changes	\$ 2,169,625	\$ 8,563,856	\$ (6,394,231)
Balances at December 31, 2021	\$ 74,575,728	\$ 74,930,272	\$ (354,544)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower 6.25%	Current Discount Rate 7.25%	1% Higher 8.25%
Net Pension Liability/(Asset)	\$ 7,091,388	\$ (354,544)	\$ (6,455,279)

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

For the year ended June 30, 2022, the District recognized pension income of \$2,234,680. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Expense in Future Periods			
Differences between expected and actual experience	\$ 156,040	\$ -	\$ 156,040
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	(8,659,454)	(8,659,454)
Total deferred amounts to be recognized in pension expense in future periods	\$ 156,040	\$ (8,659,454)	\$ (8,503,414)
Pension contributions made subsequent to the measurement date	860,792	-	860,792
Total deferred amounts related to pensions	\$ 1,016,832	\$ (8,659,454)	\$ (7,642,622)

\$860,792 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources
2022	\$ (1,800,583)
2023	(3,294,058)
2024	(2,127,186)
2025	(1,281,587)
Total	<u>\$ (8,503,414)</u>

Below is a summary of various pension items:

	TRS	IMRF	Total
Deferred Outflows of Resources:			
Employer Contributions	\$ 230,736	\$ 860,792	\$ 1,091,528
Experience	19,177	156,040	175,217
Assumptions	1,481	-	1,481
Proportionate Share	73,447	-	73,447
	<u>\$ 324,841</u>	<u>\$ 1,016,832</u>	<u>\$ 1,341,673</u>
Net Pension Liability	<u>\$ 3,343,026</u>	<u>\$ (354,544)</u>	<u>\$ 2,988,482</u>
Pension Expense/(Income)	<u>\$ (162,792)</u>	<u>\$ (1,845,941)</u>	<u>\$ (2,008,733)</u>
Deferred Inflows of Resources:			
Experience	\$ (13,783)	\$ -	\$ (13,783)
Assumptions	(16,520)	-	(16,520)
Proportionate Share	(457,181)	-	(457,181)
Investments	(224,240)	(8,659,454)	(8,883,694)
	<u>\$ (711,724)</u>	<u>\$ (8,659,454)</u>	<u>\$ (9,371,178)</u>

C. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

NOTE 8 - POST EMPLOYMENT BENEFIT COMMITMENTS

A. Teacher Health Insurance Security Fund (THIS)

General Information About the OPEB Plan

Plan Description

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

NOTES TO FINANCIAL STATEMENTS (Continued)

Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.
 - Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
 - Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
 - Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

Contributions

For the fiscal year ended June 30, 2022, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the THIS make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher's salary. For the fiscal year ended June 30, 2021, the employee contribution was 1.24% of salary and the employer contribution was 0.92% of each teacher's salary. The Department of Central Management Services determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of THIS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to THIS by the employer.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2022, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$479,396 in benefit contributions from the State of Illinois.

NOTES TO FINANCIAL STATEMENTS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state benefit support provided to the District. The State’s support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 32,655,899
State's proportionate share of the net OPEB liability associated with the District	44,276,575
Total	<u>\$ 76,932,474</u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020 and rolled forward to June 30, 2021. The District’s proportion of the net OPEB liability was based on the District’s share of contributions to THIS for the measurement year ended June 30, 2021, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2021, the District’s proportion was 0.148063%, which was a decrease of 0.001683% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized benefit income of \$479,396 and on-behalf revenue/expense of \$479,396 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	\$ -	\$ (1,527,602)	\$ (1,527,602)
Net difference between projected and actual earnings on OPEB plan investments	515	(627)	(112)
Changes of assumptions	11,274	(12,228,163)	(12,216,889)
Changes in proportion and differences between employee contributions and proportionate share of contributions	374,833	(1,526,133)	(1,151,300)
Employer contributions subsequent to the measurement date	266,540	-	266,540
	<u>\$ 653,162</u>	<u>\$ (15,282,525)</u>	<u>\$ (14,629,363)</u>

\$266,540 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

<u>Year Ending June 30</u>	
2023	\$ (3,017,196)
2024	(3,445,392)
2025	(4,171,617)
2026	(3,756,710)
2027	(504,988)
	<u>\$ (14,895,903)</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

NOTES TO FINANCIAL STATEMENTS (Continued)

Inflation	2.50%
Salary Increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Health Care Trend Rate	Trend for fiscal year 2022 based on expected increases used to develop average costs. For fiscal years ending on or after 2023, trend starts at 8.00% for non-Medicare costs and Medicare costs, and gradually decreases to an ultimate trend of 4.25%.

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

The actuarial assumptions that were used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Illinois Public Treasurers' Investment Pool	100.0%	0.32%
	100.0%	

Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP (Teachers' Retirement Insurance Program) is financed on a pay-as-you-go basis, a discount rate consistent with the 20-year general obligation bond index has been selected. The discount rates are 1.92% as of June 30, 2021, and 2.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Based on those assumptions, THIS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on THIS investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

At June 30, 2021, the discount rate used to measure the total OPEB liability was 1.92%.

NOTES TO FINANCIAL STATEMENTS (Continued)

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net OPEB liability calculated using the discount rate of 1.92%, as well as what the District’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (0.92%) or 1 percentage-point higher (2.92%) than the current rate.

	1% Decrease 0.92%	Current Discount Rate 1.92%	1% Increase 2.92%
Employer's proportionate share of the net OPEB liability	\$ 39,229,300	\$ 32,655,899	\$ 27,445,508

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher. The key trend rates are 8.00% in 2023 decreasing to an ultimate trend rate of 4.25% in 2038.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer's proportionate share of the net OPEB liability	\$ 26,142,658	\$ 32,655,899	\$ 41,503,558

- (a) One percentage point decrease in healthcare trend rates are 7.00% in 2023 decreasing to an ultimate trend rate of 3.25% in 2038.
- (b) One percentage point increase in healthcare trend rates are 9.00% in 2023 decreasing to an ultimate trend rate of 5.25% in 2038.

B. Retiree Insurance Plan - Other Post-Employment Benefits (OPEB)

Plan Overview

In addition to providing the pension benefits described in Note 7, the District provides post-employment benefits other than pensions (“OPEB”) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District’s governmental activities.

Benefits Provided

The District provides postemployment health care benefits to its retirees. The medical coverage offered by the District varies based on the employee category, as follows:

Certified Teachers and Administrators

The District pays the Teachers’ Retirement Insurance Plan premium for single coverage to TRS on behalf of the retired employee. Payments end at the attainment of age 65 by the retiree.

The District does not pay the TRIP premium for dependents premiums. If dependents wish to be covered by the District plan, then they may do so under the COBRA rules.

Custodial/Maintenance Employees

The District pays an annual \$3,000 stipend. The stipend ends upon attainment of Medicare Eligibility age by the retiree. If the retiree enrolls in the District Medical Plan, then the full cost of that coverage must be paid. The stipend may be used to offset the cost of the District Medical Plan, or it may be used to purchase other medical insurance.

NOTES TO FINANCIAL STATEMENTS (Continued)

Non-Contractual/Classified Employees

Retirees who meet IMRF retirement requirements will receive a maximum of \$3,000 per year (\$250 per month) for up to five (5) years (total maximum of \$15,000) for single, couple, or family insurance coverage, or until the retiree is eligible for Medicare, whichever occurs first.

If the employee does not continue onto the District's healthcare plan into retirement, then a check in the amount of \$1,500 (minus applicable taxes) will be sent to the employee's home twice a year in June and December until the maximum benefit has been reached.

Upon retirement or in the event of disability, the employee is eligible to continue healthcare insurance under one of the District's plans, as required by Public Act 86-1444, as long as the full premium is paid. Invoices will be mailed to the employee's home on a quarterly basis.

Para Professionals

The District pays an annual \$3,000 stipend. The stipend ends upon attainment of Medicare Eligibility age by the retiree.

All Other IMRF Employees

Employees may continue coverage into retirement on the District medical plans on a pay-all basis. Dependents may also continue coverage on a pay-all basis. Coverage may continue for as long as required contributions are paid.

Eligibility

Employees of the District are eligible for retiree health benefits as listed below:

Certified Teachers and Administrators

Employees must satisfy the following requirements for the Teachers' Retirement System retirement program.

Tier 1 Members (First Contributed Prior to January 1, 2011)

- Age 62 with 5 years of service, or
- Age 60 with 10 years of service, or
- Age 55 with 20 Years of Service (discounted benefits)

Tier 2 Members (First Contributed On or After January 1, 2011)

- 62 years old with 10 years of service
- 67 years old with 10 years of service

Custodial/Maintenance Employees

- Age 57 with 20 years of service, or
- Age 60 with 8 years of service

Non-Contractual/Classified Employees

Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)

- At least 55 years old and at least 8 years of credited service

Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)

- At least 62 years old and at least 10 years of credited service

Para-Professionals

Employees must be at least age 57 with 20 years of consecutive service.

All Other IMRF Employees

Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)

- At least 55 years old and at least 8 years of credited service

Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)

- At least 62 years old and at least 10 years of credited service

Membership

Membership in the plan consisted of the following at July 1, 2021, the date of the latest actuarial valuation:

Active Employees	534
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Inactive Employees Currently Receiving Benefits	52
Total	<u>586</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Method	Entry Age Normal
Discount Rate	4.09%
Inflation	3.00%
Salary Rate Increase	4.00%
Health Care Trend	
Initial Trend Rate	5.00% - 6.00%
Ultimate Trend Rate	4.50%
FY the Ultimate Rate is Reached	2038
Mortality	<p><i>IMRF Employees and Retirees:</i> Rates from the December 31, 2021 IMRF Actuarial Valuation Report <u>Active Employees</u> - PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvement using Scale MP-2020 <u>Retirees</u> - PubG.H-2010(B) Mortality Table - General (below-median income), Male adjusted 106% and Female adjusted 105% tables, with future mortality improvement using scale MP-2020</p> <p><i>TRS Employees and Retirees:</i> Rates from the June 30, 2021 Teachers' Retirement System Actuarial Valuation Report <u>Active Employees</u> - PubT-2010 Employee Mortality Table projected generationally with Scale MP-2020, with female and male rates multiplied by 90% for all ages. <u>Retirees</u> - PubT-2010 Retiree Mortality Table projected generationally with Scale MP-2020, with female rates multiplied by 91% for ages under 75 and 109% for ages 75 and older, and male rates multiplied by 105% for ages under 85 and 115% for ages 85 and older.</p>
Election at Retirement	<p><u>Certified Administrators</u> 100% will elect the TRIP medical insurance subsidy at retirement.</p> <p><u>Certified Teachers</u> 95% will elect the TRIP medical insurance subsidy at retirement.</p> <p><u>Custodial / Maintenance Employees</u> 25% will elect will elect a District medical plan and apply the \$3,000 annual to their contributions. 75% will elect the annual amount in cash.</p> <p><u>Non-Contractual / Classified Employees</u> 20% will elect will elect a District medical plan and apply the \$3,000 annual to their contributions. 80% will elect the annual amount in cash.</p> <p><u>Para-Professionals</u> 50% will elect will elect a District medical plan and apply the \$3,000 annual to their contributions. 50% will elect the annual amount in cash.</p>
Marital Status	40% of employees electing District coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2021 through June 30, 2022. Assumption changes reflect a change in the discount rate of (1.91%) from 2.18% for the beginning of the year values and 4.09% for the disclosure date.

There is no long-term expected rate of return on OPEB plan investments because the District does not have a trust dedicated exclusively to the payment of OPEB benefits.

NOTES TO FINANCIAL STATEMENTS (Continued)

Discount Rate

The District does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 4.09% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2022.

Changes in the Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2021	\$ 8,815,453	\$ -	\$ 8,815,453
Changes for the year:			
Service Cost	\$ 433,201	\$ -	\$ 433,201
Interest on Total OPEB Liability	188,455	-	188,455
Actuarial Experience	314,879	-	314,879
Assumption Changes	(1,559,379)	-	(1,559,379)
Benefit Payments	(341,474)	-	(341,474)
Net Changes	<u>\$ (964,318)</u>	<u>\$ -</u>	<u>\$ (964,318)</u>
Balances at June 30, 2022	<u>\$ 7,851,135</u>	<u>\$ -</u>	<u>\$ 7,851,135</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 or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
1% Decrease	Valuation Rate	1% Increase
\$ 8,413,899	\$ 7,851,135	\$ 7,320,044

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
Healthcare Cost		
1% Decrease	Valuation Rate	1% Increase
\$ 7,086,168	\$ 7,851,135	\$ 8,735,371

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

For the fiscal year ended June 30, 2022, the District recognized OPEB expense of \$637,557. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Inflows of Resources
Differences Between Expected and Actual Experience	\$ 280,458	\$ (176,130)	\$ 104,328
Changes of Assumptions	1,253,722	(1,486,638)	(232,916)
Total	<u>\$ 1,534,180</u>	<u>\$ (1,662,768)</u>	<u>\$ (128,588)</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (8.96 years, active and retired) in the postretirement plan.

Amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year ending June 30	Net Outflows/(Inflows) of Resources
2023	\$ 15,901
2024	15,901
2025	15,901
2026	15,901
2027	34,376
Thereafter	(226,568)
	<u>\$ (128,588)</u>

Below is a summary of the various postemployment items at June 30, 2022:

	THIS	OPEB	Total
OPEB Liability	<u>\$ 32,655,899</u>	<u>\$ 7,851,135</u>	<u>\$ 40,507,034</u>
Deferred Outflows of Resources:			
Employer Contributions	\$ 266,540	\$ -	\$ 266,540
Investments	515	-	515
Assumptions	11,274	1,534,180	1,545,454
Proportionate Share	374,833	-	374,833
	<u>\$ 653,162</u>	<u>\$ 1,534,180</u>	<u>\$ 2,187,342</u>
Deferred Inflows of Resources:			
Assumptions	\$ (12,228,163)	\$ (1,486,638)	\$ (13,714,801)
Experience	(1,527,602)	(176,130)	(1,703,732)
Investments	(627)	-	(627)
Proportionate Share	(1,526,133)	-	(1,526,133)
	<u>\$ (15,282,525)</u>	<u>\$ (1,662,768)</u>	<u>\$ (16,945,293)</u>

NOTE 9 - INTERFUND TRANSFERS

The District did not make any interfund transfers for the year ended June 30, 2022.

NOTE 10 - JOINT VENTURES

A. La Grange Area Department of Special Education (LADSE)

The District is a member of LADSE, a joint agreement that provides special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the policy board.

Complete financial statements for LADSE can be obtained from the Administrative Offices at 1301 West Cossitt Avenue, La Grange, IL 60525.

B. DuPage Area Occupational Education System (DAOES)

The District is also a member of DAOES, a joint agreement to provide vocational education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the governing board.

Complete financial statements for DAOES can be obtained from the Administrative Offices located at the Technology Center of DuPage at 301 South Swift Road, Addison, Illinois 60101.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 - RISK MANAGEMENT

The District has purchased insurance coverages through risk pools and from private insurance companies. Risks covered include general liability, property damage, workers' compensation, medical and other. Premiums have been recorded as expenditures in appropriate funds. The District is also self-insured for medical coverage that is provided to District personnel.

No material decreases in insurance coverages has occurred nor have any insurance claims in excess of insurance coverages been paid or reported during the last three fiscal years.

The District is also a member of School Employees Loss Fund (SELF), which has been formed to reduce local school districts' workers' compensation costs. SELF is controlled by a Board of Directors which is composed of representatives designated by each school district. The day-to-day operations of SELF are managed through an Executive Board elected by the Board of Directors. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific aggregate excess insurance coverage, and the funding of a portion of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage.

Complete financial statements for SELF can be obtained from their accountant at 2850 Golf Road, Rolling Meadows, Illinois 60008.

The District is also a member of the Collective Liability Insurance Cooperative (CLIC), which has been formed to provide casualty, property, and liability protections and to administer some or all insurance coverages and protection other than health, life, and accident coverages procured by the member districts.

It is intended, by the creation of CLIC to allow a member District to equalize annual fluctuations in insurance costs by establishing a program whereby reserves may be created and temporary deficits of individual Districts covered and to ultimately equalize the risks and stabilize the costs of providing casualty, property, and liability protections. If during any fiscal year, the funds on hand in the account of CLIC are not sufficient to pay expenses of administration, the Board of Directors shall require supplementary payment from all members. Such payment shall be made in the same proportion as prior payments during that year to CLIC.

Complete financial statements for CLIC can be obtained from its administrator at 2850 Golf Road, Rolling Meadows, Illinois 60008.

NOTE 12 - SELF-INSURANCE PLAN

The District is self-insured for a medical and health benefit program that is provided to District personnel. Stop-loss insurance has been obtained to limit the District's liability for individual and aggregate claims. The stop-loss coverage limits for the year ended June 30, 2022 were \$200,000 for individual claims and \$12,892,507 for aggregate claims. A liability for estimated unpaid insurance claims, a component of which represents claims incurred but not reported, has been recorded in the financial statements at June 30, 2022 in the amount of \$2,599,212.

The plan is also available to personnel of the La Grange Area Department of Special Education, the District's special education cooperative. The cooperative is charged a specific premium determined by the plan's administrator and does not share in the risk. Premiums charged to the cooperative are reported as a reduction of the District's health insurance expense.

Changes in claims liability amounts for the current and prior fiscal years were as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

	2022	2021	2020
Beginning Liability Balance	\$ 1,203,884	\$ 1,134,751	\$ 1,090,431
Claims Incurred	14,929,308	12,501,503	10,806,148
Payments	(13,533,980)	(12,432,370)	(10,761,828)
Ending Liability Balance	<u>\$ 2,599,212</u>	<u>\$ 1,203,884</u>	<u>\$ 1,134,751</u>

NOTE 13 - CONSTRUCTION COMMITMENTS

The District has projects for a stair replacement, an HVAC upgrade, a parking lot replacement at South Campus, and the replacement of the main electrical feed equipment ongoing as of June 30, 2022. These projects have outstanding commitments of \$627,368, \$2,752,333, \$284,603, and \$452,224, respectively, that have not been included as expenses in these financial statements.

NOTE 14 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.90% of the most recent available equalized assessed valuation (EAV) of the District. The District’s legal debt limitation is as follows:

2021 EAV	\$ 3,514,376,604
Rate	<u>6.9%</u>
Debt Margin	\$ 242,491,986
Current Debt	<u>5,070,000</u>
Remaining Debt Margin	<u>\$ 237,421,986</u>

NOTE 15 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 87, *Leases*. This statement establishes financial reporting standards related to leases. Implementation of this standard resulted in recognizing the fair market value of the liability and asset at the commencement of the agreement. There have been no changes to the previously issued audited financial statements which would be required on a retrospective basis.

NOTE 16 - ONGOING LITIGATION

The District filed a lawsuit against the Lyons Township Treasurer’s Office in September 2021. In a previous lawsuit concluded during fiscal year 2020, the District won the right to take control over the District’s cash and investments from the Lyons Township Treasurer’s Office. The ongoing lawsuit stems from the District not agreeing with the amount of money to be received from the Lyons Township Treasurer’s Office and as of June 30, 2022, there is a \$1,263,000 receivable recorded on the District’s financials for the amount they believe they are still owed. This receivable will stay recorded as such until the litigation progresses to a point of predicting with certainty whether or not the District will be able to collect the money from the Lyons Township Treasurer’s Office.

REQUIRED SUPPLEMENTARY INFORMATION

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
JUNE 30, 2022

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

* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which informa

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2022

	6/30/2022*	6/30/2021*	6/30/2020*	6/30/2019*	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Actuarially-Determined Contribution	\$ 1,685,190	\$ 1,657,460	\$ 1,755,641	\$ 1,156,839	\$ 1,282,963	\$ 1,874,586	\$ 1,850,656	\$ 1,767,968
Contributions in relation to Actuarially-Determined Contribution	1,682,594	1,657,460	1,125,626	1,156,742	1,288,709	1,874,543	1,850,591	1,741,469
Contribution Deficiency/(Excess)	<u>\$ 2,596</u>	<u>\$ -</u>	<u>\$ 630,015</u>	<u>\$ 97</u>	<u>\$ (5,746)</u>	<u>\$ 43</u>	<u>\$ 65</u>	<u>\$ 26,499</u>
Covered Payroll	\$ 10,365,382	\$ 9,683,342	\$ 10,367,983	\$ 10,622,949	\$ 11,835,448	\$ 17,057,201	\$ 16,885,543	\$ 16,370,076
Contributions as a Percentage of Covered Payroll	16.23%	17.12%	10.86%	10.89%	10.89%	10.99%	10.96%	10.64%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2021 Contribution Rate *

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Actuarial Cost Method: Aggregate Entry Age Normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 22-year closed period

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

Wage Growth: 3.25%

Price Inflation: 2.50%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases: 3.35% to 14.25%, including inflation

Investment Rate of Return: 7.25%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
JUNE 30, 2022

	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *	6/30/2015 *
Employer's proportion of the Net Pension Liability	0.00428531%	0.00450725%	0.00511692%	0.0050440%	0.0048380%	0.0043680%	0.0089240%	0.0059040%
Employer's proportionate share of the Net Pension Liability	\$ 3,343,026	\$ 3,885,936	\$ 4,150,242	\$ 3,931,538	\$ 3,696,439	\$ 3,447,935	\$ 5,846,123	\$ 3,592,966
State's proportionate share of the Net Pension Liability associated with the employer	280,181,069	304,366,673	295,368,204	269,326,809	246,754,482	180,181,439	299,934,293	205,632,849
Total	\$ 283,524,095	\$ 308,252,609	\$ 299,518,446	\$ 273,258,347	\$ 250,450,921	\$ 183,629,374	\$ 305,780,416	\$ 209,225,815
Employer's Covered Payroll	\$ 38,435,815	\$ 37,880,143	\$ 36,828,895	\$ 36,448,971	\$ 35,820,619	\$ 35,313,255	\$ 34,115,230	\$ 33,260,883
Employer's proportionate share of the Net Pension Liability as a percentage of its Covered Payroll	8.70%	10.26%	11.27%	10.79%	10.32%	9.76%	17.14%	10.80%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	45.10%	37.80%	39.60%	40.00%	39.30%	36.40%	41.50%	43.00%

* - The amounts presented were determined as of the prior fiscal-year end

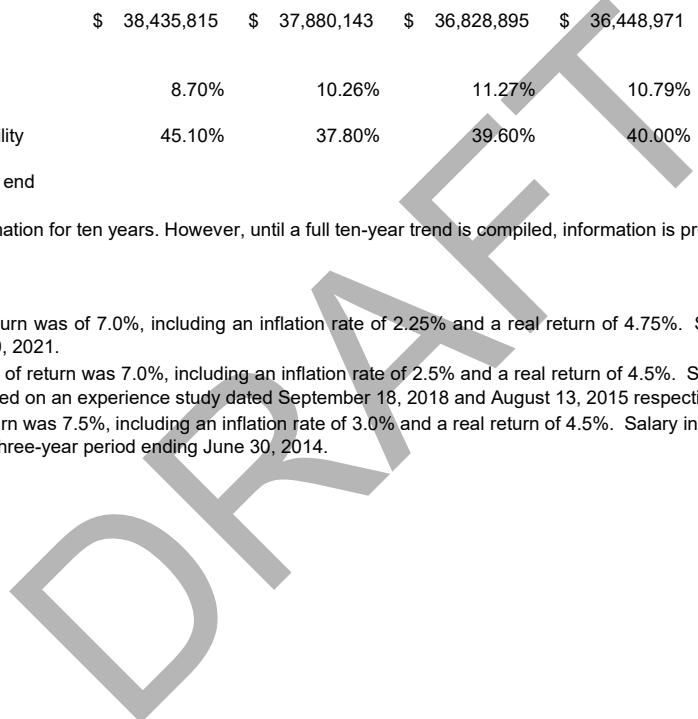
This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Changes of Assumptions:

For the 2021 measurement year, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2020-2016 measurement years, the assumed investment rate of return was 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015 respectively.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.



LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2022

	<u>6/30/2022 *</u>	<u>6/30/2021 *</u>	<u>6/30/2020 *</u>	<u>6/30/2019 *</u>	<u>6/30/2018 *</u>	<u>6/30/2017 *</u>	<u>6/30/2016 *</u>	<u>6/30/2015 *</u>
Statutorily-Required Contribution	\$ 222,921	\$ 219,724	\$ 231,734	\$ 216,445	\$ 217,096	\$ 219,744	\$ 236,266	\$ 241,899
Contributions in relation to Statutorily-Required Contribution	<u>222,928</u>	<u>219,705</u>	<u>213,608</u>	<u>217,165</u>	<u>199,009</u>	<u>203,605</u>	<u>240,601</u>	<u>310,016</u>
Contribution deficiency/(excess)	<u>\$ (7)</u>	<u>\$ 19</u>	<u>\$ 18,126</u>	<u>\$ (720)</u>	<u>\$ 18,087</u>	<u>\$ 16,139</u>	<u>\$ (4,335)</u>	<u>\$ (68,117)</u>
Employer's Covered Payroll	\$ 39,782,032	\$ 38,435,815	\$ 37,880,143	\$ 36,828,895	\$ 36,448,971	\$ 35,820,619	\$ 35,313,255	\$ 34,115,230
Contributions as a percentage of Covered Payroll	0.56%	0.57%	0.56%	0.59%	0.55%	0.57%	0.68%	0.91%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
OTHER POST-EMPLOYMENT BENEFIT
SCHEDULE OF CHANGES IN THE EMPLOYER'S TOTAL OPEB
LIABILITY AND RELATED RATIOS
JUNE 30, 2022

	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
TOTAL OPEB LIABILITY					
Service Cost	\$ 433,201	\$ 472,377	\$ 448,086	\$ 369,645	\$ 328,417
Interest	188,455	207,784	178,090	161,854	192,381
Changes in Benefit Terms	-	-	-	-	(75,384)
Differences Between Expected and Actual Experience	314,879	-	(121,219)	-	(132,973)
Changes in Assumptions	(1,559,379)	369,608	935,233	275,134	(72,461)
Benefit Payments	(341,474)	(91,452)	(180,153)	(267,731)	(254,630)
Other Changes	-	-	123,877	(775)	79,725
Net Change in Total OPEB Liability	\$ (964,318)	\$ 958,317	\$ 1,383,914	\$ 538,127	\$ 65,075
Total OPEB Liability - Beginning	8,815,453	7,857,136	6,473,222	5,935,095	5,870,020
Total OPEB Liability - Ending	\$ 7,851,135	\$ 8,815,453	\$ 7,857,136	\$ 6,473,222	\$ 5,935,095
OPEB Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$ 45,117,525	\$ 44,661,168 *	\$ 44,661,168	\$ 42,224,711 *	\$ 42,224,711
Employer's Total OPEB Liability as a Percentage of Covered-Valuation Payroll	17.40%	19.74%	17.59%	15.33%	14.06%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

There is no actuarially-determined contribution (ADC) or employer contribution in relation to the ADC as the total OPEB liabilities are currently an unfunded obligation.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period.

The following are the discount rates used in each period:

4.09%	2.18%	2.66%	2.79%	3.35%
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This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - Covered-Employee Payroll is the same as the prior year due to the valuation being a rollforward instead of a new valuation.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
 OF THE NET OPEB LIABILITY
 JUNE 30, 2022

	6/30/2022*	6/30/2021*	6/30/2020*	6/30/2019*	6/30/2018 *
Employer's proportion of the Net OPEB Liability	0.1480630%	0.1497460%	0.1497530%	0.1538810%	0.1557070%
Employer's proportionate share of the Net OPEB Liability	\$ 32,655,900	\$ 40,035,848	\$ 41,447,854	\$ 40,541,207	\$ 40,405,406
State's proportionate share of the Net OPEB Liability associated with the employer	44,276,575	54,237,707	56,125,629	54,438,098	53,062,338
Total	\$ 76,932,475	\$ 94,273,555	\$ 97,573,483	\$ 94,979,305	\$ 93,467,744
Employer's Covered Payroll	\$ 38,435,815	\$ 37,880,143	\$ 36,828,895	\$ 36,448,971	\$ 35,820,619
Employer's proportionate share of the Net OPEB Liability as a percentage of Covered Payroll	84.96%	105.69%	112.54%	111.23%	112.80%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	1.40%	0.70%	0.25%	-0.07%	-0.17%

* - The amounts presented were determined as of the prior fiscal-year end

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Changes of Assumptions:

For the 2021 measurement year, the assumed investment rate of return was 2.75%, including an inflation rate of 2.50%, and the healthcare cost trend rates used the actual trend. Salary increases include a 3.25% wage inflation.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
 SCHEDULE OF EMPLOYER CONTRIBUTION
 JUNE 30, 2022

	<u>6/30/2022 *</u>	<u>6/30/2021 *</u>	<u>6/30/2020 *</u>	<u>6/30/2019 *</u>	<u>6/30/2018 *</u>
Statutorily-Required Contribution	\$ 353,575	\$ 348,505	\$ 338,622	\$ 320,751	\$ 300,893
Contributions in relation to the Statutorily-Required Contribution	<u>353,610</u>	<u>348,497</u>	<u>348,497</u>	<u>321,013</u>	<u>300,887</u>
Contribution deficiency/(excess)	<u>\$ (35)</u>	<u>\$ 8</u>	<u>\$ (9,875)</u>	<u>\$ (262)</u>	<u>\$ 6</u>
Employer's Covered Payroll	\$ 39,782,032	\$ 38,435,815	\$ 37,880,143	\$ 36,448,971	\$ 35,820,619
Contributions as a percentage of Covered Payroll	0.89%	0.91%	0.92%	0.88%	0.84%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		Actual Amounts	Variance from
	Original & Final			Final Budget Over (Under)
REVENUES				
Property Taxes	\$ 57,351,885	\$ 57,750,929	\$ 399,044	
Payments in Lieu of Taxes	2,723,015	4,514,884	1,791,869	
Tuition	323,200	247,416	(75,784)	
Earnings on Investments	55,000	(10,986)	(65,986)	
Food Services	970,000	913,403	(56,597)	
District/School Activity Income	2,943,829	2,930,427	(13,402)	
Textbooks	520,000	556,951	36,951	
Other Local Sources	169,500	127,878	(41,622)	
State Aid				
General State Aid	2,791,532	2,795,963	4,431	
Special Education	500,000	469,718	(30,282)	
Career and Technical Education	83,000	82,069	(931)	
State Free Lunch and Breakfast	1,885	865	(1,020)	
Driver Education	100,000	101,551	1,551	
Technology - Learning Technology Centers	-	4,036	4,036	
Federal Aid				
Food Service	12,000	8,895	(3,105)	
Title I	225,000	216,969	(8,031)	
Title IV	12,500	14,412	1,912	
Federal Special Education	997,537	975,441	(22,096)	
CTE - Perkins	37,125	37,125	-	
Title II - Teacher Quality	57,000	101,916	44,916	
Medicaid Matching Funds - Administrative Outreach	35,000	38,029	3,029	
Medicaid Matching Funds - Fee-for-Service Program	35,000	11,014	(23,986)	
Other Federal Aid	200,000	260,770	60,770	
State Retirement Contributions	-	20,575,658	20,575,658	
Total Revenues	\$ 70,144,008	\$ 92,725,333	\$ 22,581,325	
EXPENDITURES				
Instruction				
Regular Programs				
Salaries	\$ 26,289,508	\$ 26,409,905	\$ 120,397	
Employee Benefits	3,206,951	3,946,830	739,879	
Purchased Services	571,120	576,128	5,008	
Supplies and Materials	724,075	744,740	20,665	
Other Objects	5,665	3,250	(2,415)	
Non-Capitalized Equipment	-	146,549	146,549	
	<u>\$ 30,797,319</u>	<u>\$ 31,827,402</u>	<u>\$ 1,030,083</u>	
Special Education Programs				
Salaries	\$ 5,928,047	\$ 5,680,956	\$ (247,091)	
Employee Benefits	1,325,269	1,235,928	(89,341)	
Purchased Services	35,215	27,806	(7,409)	
Supplies and Materials	43,710	37,684	(6,026)	
Other Objects	5,800	600	(5,200)	
Non-Capitalized Equipment	-	7,619	7,619	
	<u>\$ 7,338,041</u>	<u>\$ 6,990,593</u>	<u>\$ (347,448)</u>	
Remedial and Supplemental Programs K-12				
Salaries	\$ 56,515	\$ 83,322	\$ 26,807	
Employee Benefits	18,160	21,413	3,253	
Purchased Services	7,000	55,125	48,125	
Supplies and Materials	110,000	10,423	(99,577)	
Other Objects	-	3,225	3,225	
Non-Capitalized Equipment	-	35,850	35,850	
	<u>\$ 191,675</u>	<u>\$ 209,358</u>	<u>\$ 17,683</u>	
Adult/Continuing Education Programs				
Salaries	\$ 45,350	\$ -	\$ (45,350)	
Employee Benefits	2,548	35	(2,513)	
Purchased Services	27,150	-	(27,150)	
Supplies and Materials	1,000	-	(1,000)	
Other Objects	7,500	-	(7,500)	
	<u>\$ 83,548</u>	<u>\$ 35</u>	<u>\$ (83,513)</u>	
CTE Programs				
Purchased Services	\$ 7,100	\$ 5,065	\$ (2,035)	
Supplies and Materials	13,000	21,315	8,315	
Non-Capitalized Equipment	-	11,022	11,022	
	<u>\$ 20,100</u>	<u>\$ 37,402</u>	<u>\$ 17,302</u>	

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u> <u>Original & Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance from</u> <u>Final Budget</u> <u>Over (Under)</u>
EXPENDITURES (Continued)			
Instruction (Continued)			
Interscholastic Programs			
Salaries	\$ 1,566,867	\$ 1,474,422	\$ (92,445)
Employee Benefits	16,522	12,670	(3,852)
Purchased Services	277,415	247,792	(29,623)
Supplies and Materials	139,550	112,638	(26,912)
Other Objects	11,300	11,503	203
Non-Capitalized Equipment	-	19,596	19,596
	<u>\$ 2,011,654</u>	<u>\$ 1,878,621</u>	<u>\$ (133,033)</u>
Summer School Programs			
Salaries	\$ 178,495	\$ 219,719	\$ 41,224
Employee Benefits	2,800	3,484	684
Purchased Services	120,920	211,131	90,211
Supplies and Materials	7,600	9,016	1,416
Other Objects	25,000	-	(25,000)
	<u>\$ 334,815</u>	<u>\$ 443,350</u>	<u>\$ 108,535</u>
Driver's Education Programs			
Salaries	\$ 575,200	\$ 570,258	\$ (4,942)
Employee Benefits	73,759	74,563	804
Purchased Services	43,200	45,948	2,748
Supplies and Materials	6,000	7,936	1,936
Other Objects	100	110	10
	<u>\$ 698,259</u>	<u>\$ 698,815</u>	<u>\$ 556</u>
Bilingual Programs			
Purchased Services	\$ 4,250	\$ 7,255	\$ 3,005
Supplies and Materials	5,000	1,580	(3,420)
	<u>\$ 9,250</u>	<u>\$ 8,835</u>	<u>\$ (415)</u>
Truant Alternative and Optional Programs			
Salaries	\$ 402,762	\$ 394,814	\$ (7,948)
Employee Benefits	50,335	81,458	31,123
Purchased Services	32,400	-	(32,400)
Supplies and Materials	1,000	47	(953)
Other Objects	2,530,000	-	(2,530,000)
	<u>\$ 3,016,497</u>	<u>\$ 476,319</u>	<u>\$ (2,540,178)</u>
Private Tuition			
Special Education Programs K-12			
Other Objects	\$ -	\$ 1,603,849	\$ 1,603,849
Remedial/Supplemental Programs K-12			
Other Objects	-	38,729	38,729
CTE Programs			
Other Objects	-	132,935	132,935
	<u>\$ -</u>	<u>\$ 1,775,513</u>	<u>\$ 1,775,513</u>
Student Activity Fund			
Other Objects	\$ 1,867,879	\$ 1,724,861	\$ (143,018)
	<u>\$ 1,867,879</u>	<u>\$ 1,724,861</u>	<u>\$ (143,018)</u>
State Retirement Contributions	\$ -	\$ 20,575,658	\$ 20,575,658
Total Instruction	<u>\$ 46,369,037</u>	<u>\$ 66,646,762</u>	<u>\$ 20,277,725</u>
Support Services			
Pupil			
Attendance and Social Work Services			
Salaries	\$ 1,263,513	\$ 1,241,535	\$ (21,978)
Employee Benefits	435,729	393,201	(42,528)
Purchased Services	13,150	8,763	(4,387)
Supplies and Materials	6,300	3,692	(2,608)
Other Objects	1,400	409	(991)
	<u>\$ 1,720,092</u>	<u>\$ 1,647,600</u>	<u>\$ (72,492)</u>
Guidance Services			
Salaries	\$ 3,563,325	\$ 3,501,040	\$ (62,285)
Employee Benefits	518,029	590,668	72,639
Purchased Services	185,538	255,313	69,775
Supplies and Materials	45,268	52,938	7,670
Other Objects	1,350	1,224	(126)
	<u>\$ 4,313,510</u>	<u>\$ 4,401,183</u>	<u>\$ 87,673</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u> <u>Original & Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance from</u> <u>Final Budget</u> <u>Over (Under)</u>
EXPENDITURES (Continued)			
Support Services (Continued)			
Pupil (Continued)			
Health Services			
Salaries	\$ 273,871	\$ 228,828	\$ (45,043)
Employee Benefits	84,927	62,826	(22,101)
Purchased Services	37,022	37,951	929
Supplies and Materials	9,250	8,983	(267)
	<u>\$ 405,070</u>	<u>\$ 338,588</u>	<u>\$ (66,482)</u>
Other Support Services - Pupil			
Salaries	\$ 130,425	\$ 110,195	\$ (20,230)
Employee Benefits	415	1,593	1,178
Purchased Services	51,263	35,051	(16,212)
Supplies and Materials	43,200	38,719	(4,481)
	<u>\$ 225,303</u>	<u>\$ 185,558</u>	<u>\$ (39,745)</u>
Total Support Services - Pupil	<u>\$ 6,663,975</u>	<u>\$ 6,572,929</u>	<u>\$ (91,046)</u>
Instructional Staff			
Improvement of Instruction Services			
Salaries	\$ 347,626	\$ 386,753	\$ 39,127
Employee Benefits	70,458	71,184	726
Purchased Services	141,850	84,518	(57,332)
Supplies and Materials	19,700	28,820	9,120
Other Objects	1,650	552	(1,098)
Non-Capitalized Equipment	-	33,482	33,482
	<u>\$ 581,284</u>	<u>\$ 605,309</u>	<u>\$ 24,025</u>
Educational Media Services			
Salaries	\$ 1,708,843	\$ 1,704,953	\$ (3,890)
Employee Benefits	286,923	336,141	49,218
Purchased Services	585,500	544,936	(40,564)
Supplies and Materials	86,250	89,703	3,453
Other Objects	1,750	-	(1,750)
Non-Capitalized Equipment	-	5,742	5,742
	<u>\$ 2,669,266</u>	<u>\$ 2,681,475</u>	<u>\$ 12,209</u>
Total Support Services - Instructional Staff	<u>\$ 3,250,550</u>	<u>\$ 3,286,784</u>	<u>\$ 36,234</u>
General Administration			
Board of Education Services			
Purchased Services	\$ 644,000	\$ 341,175	\$ (302,825)
Supplies and Materials	14,700	14,715	15
Other Objects	21,000	15,080	(5,920)
	<u>\$ 679,700</u>	<u>\$ 370,970</u>	<u>\$ (308,730)</u>
Executive Administration Services			
Salaries	\$ 400,002	\$ 387,077	\$ (12,925)
Employee Benefits	65,028	62,931	(2,097)
Purchased Services	13,700	45,906	32,206
Supplies and Materials	3,450	6,393	2,943
Other Objects	3,200	2,854	(346)
	<u>\$ 485,380</u>	<u>\$ 505,161</u>	<u>\$ 19,781</u>
Total Support Services - General Administration	<u>\$ 1,165,080</u>	<u>\$ 876,131</u>	<u>\$ (288,949)</u>
School Administration			
Office of the Principal Services			
Salaries	\$ 3,209,495	\$ 3,300,820	\$ 91,325
Employee Benefits	627,351	565,308	(62,043)
Purchased Services	69,100	72,793	3,693
Supplies and Materials	39,100	53,531	14,431
Other Objects	3,350	710	(2,640)
Non-Capitalized Equipment	-	1,279	1,279
	<u>\$ 3,948,396</u>	<u>\$ 3,994,441</u>	<u>\$ 46,045</u>
Other Support Services - School Administration			
Purchased Services	\$ 48,250	\$ 31,148	\$ (17,102)
Supplies and Materials	1,000	391	(609)
	<u>\$ 49,250</u>	<u>\$ 31,539</u>	<u>\$ (17,711)</u>
Total Support Services - School Administration	<u>\$ 3,997,646</u>	<u>\$ 4,025,980</u>	<u>\$ 28,334</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u> <u>Original & Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance from</u> <u>Final Budget</u> <u>Over (Under)</u>
EXPENDITURES (Continued)			
Support Services (Continued)			
Business			
Direction of Business Support Services			
Salaries	\$ 191,601	\$ 196,604	\$ 5,003
Employee Benefits	47,940	48,827	887
Purchased Services	800	702	(98)
Other Objects	400	340	(60)
	<u>\$ 240,741</u>	<u>\$ 246,473</u>	<u>\$ 5,732</u>
Fiscal Services			
Salaries	\$ 373,412	\$ 347,638	\$ (25,774)
Employee Benefits	113,838	71,782	(42,056)
Purchased Services	9,950	8,146	(1,804)
Supplies and Materials	4,500	5,301	801
Other Objects	750	120,385	119,635
	<u>\$ 502,450</u>	<u>\$ 553,252</u>	<u>\$ 50,802</u>
Total Support Services - Business	<u>\$ 743,191</u>	<u>\$ 799,725</u>	<u>\$ 56,534</u>
Operations and Maintenance			
Purchased Services	\$ 162,500	\$ 148,468	\$ (14,032)
Supplies and Materials	3,200	1,147	(2,053)
Total Support Services - Operations and Maintenance	<u>\$ 165,700</u>	<u>\$ 149,615</u>	<u>\$ (16,085)</u>
Food Services			
Purchased Services	\$ 1,284,024	\$ 1,032,943	\$ (251,081)
Supplies and Materials	6,500	4,280	(2,220)
Other Objects	11,000	-	(11,000)
Total Support Services - Food Services	<u>\$ 1,301,524</u>	<u>\$ 1,037,223</u>	<u>\$ (264,301)</u>
Internal Services			
Salaries	\$ 151,596	\$ 164,692	\$ 13,096
Employee Benefits	57,975	70,209	12,234
Purchased Services	34,500	22,117	(12,383)
Supplies and Materials	433,490	566,235	132,745
Other Objects	68,000	24,376	(43,624)
Total Support Services - Internal Services	<u>\$ 745,561</u>	<u>\$ 847,629</u>	<u>\$ 102,068</u>
Central			
Information Services			
Salaries	\$ 164,544	\$ 166,489	\$ 1,945
Employee Benefits	10,389	7,728	(2,661)
Purchased Services	63,750	66,684	2,934
Supplies and Materials	3,400	1,620	(1,780)
Other Objects	650	560	(90)
	<u>\$ 242,733</u>	<u>\$ 243,081</u>	<u>\$ 348</u>
Staff Services			
Salaries	\$ 364,267	\$ 359,056	\$ (5,211)
Employee Benefits	102,060	90,527	(11,533)
Purchased Services	37,500	66,451	28,951
Supplies and Materials	7,500	1,637	(5,863)
Other Objects	750	1,048	298
	<u>\$ 512,077</u>	<u>\$ 518,719</u>	<u>\$ 6,642</u>
Data Processing Services			
Salaries	\$ 223,921	\$ 233,848	\$ 9,927
Employee Benefits	35,978	35,789	(189)
Purchased Services	166,350	146,325	(20,025)
Supplies and Materials	550	-	(550)
Other Objects	300	300	-
	<u>\$ 427,099</u>	<u>\$ 416,262</u>	<u>\$ (10,837)</u>
Total Support Services - Central	<u>\$ 1,181,909</u>	<u>\$ 1,178,062</u>	<u>\$ (3,847)</u>
Other Support Services			
Employee Benefits	\$ -	\$ 1	\$ 1
Purchased Services	479,617	487,289	7,672
Total Support Services - Other Support Services	<u>\$ 479,617</u>	<u>\$ 487,290</u>	<u>\$ 7,673</u>
Total Support Services	<u>\$ 19,694,753</u>	<u>\$ 19,261,368</u>	<u>\$ (433,385)</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u> <u>Original & Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance from</u> <u>Final Budget</u> <u>Over (Under)</u>
EXPENDITURES (Continued)			
Community Services			
Salaries	\$ 164,650	\$ 209,094	\$ 44,444
Employee Benefits	1,016	1,117	101
Purchased Services	3,600	506,929	503,329
Supplies and Materials	43,690	62,876	19,186
Other Objects	-	4,664	4,664
Total Community Services	<u>\$ 212,956</u>	<u>\$ 784,680</u>	<u>\$ 571,724</u>
Intergovernmental Payments			
Payments to Other Districts and Governmental Units			
Payments to Other Districts and Governmental Units (In-State)			
Payments for Regular Programs	\$ 150,000	\$ 1,846	\$ (148,154)
Other Objects	<u>\$ 150,000</u>	<u>\$ 1,846</u>	<u>\$ (148,154)</u>
Payments for Special Education Programs			
Purchased Services	\$ 1,655,000	\$ 2,011,941	\$ 356,941
Other Objects	275,000	-	(275,000)
	<u>\$ 1,930,000</u>	<u>\$ 2,011,941</u>	<u>\$ 81,941</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 2,080,000</u>	<u>\$ 2,013,787</u>	<u>\$ (66,213)</u>
Payments to Other Districts and Governmental Units-Tuition (In-State)			
Payments for Special Education Programs			
Other Objects	\$ 495,000	\$ 433,167	\$ (61,833)
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	<u>\$ 495,000</u>	<u>\$ 433,167</u>	<u>\$ (61,833)</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 2,575,000</u>	<u>\$ 2,446,954</u>	<u>\$ (128,046)</u>
Total Intergovernmental Payments	<u>\$ 2,575,000</u>	<u>\$ 2,446,954</u>	<u>\$ (128,046)</u>
Capital Outlay			
Instruction			
Regular Programs	\$ 355,546	\$ 25,990	\$ (329,556)
Special Education Programs	2,700	10,530	7,830
Other Instructional Programs	20,050	11,950	(8,100)
Support Services			
Instructional Staff	786,764	9,973	(776,791)
Internal Services	-	13,324	13,324
Total Capital Outlay	<u>\$ 1,165,060</u>	<u>\$ 71,767</u>	<u>\$ (1,093,293)</u>
Total Expenditures	<u>\$ 70,016,806</u>	<u>\$ 89,211,531</u>	<u>\$ 19,194,725</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 127,202</u>	<u>\$ 3,513,802</u>	<u>\$ 3,386,600</u>
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 127,202</u>	<u>\$ 3,513,802</u>	<u>\$ 3,386,600</u>
FUND BALANCE - JULY 1, 2021		<u>36,791,777</u>	
FUND BALANCE - JUNE 30, 2022		<u>\$ 40,305,579</u>	

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - OPERATIONS AND MAINTENANCE FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022		2021	
	Budgeted	Actual	Variance from	Actual
	Amounts		Final Budget	
	Original & Final	Amounts	Over (Under)	Amounts
REVENUES				
Property Taxes	\$ 8,734,748	\$ 8,822,409	\$ 87,661	\$ 8,437,030
Payments in Lieu of Taxes	1,135,515	5,310,516	4,175,001	-
Earnings on Investments	20,000	(8,165)	(28,165)	113,117
Other Local Sources	205,000	142,497	(62,503)	55,190
State Aid				
School Infrastructure - Maintenance	1,000,000	50,000	(950,000)	-
Federal Aid				
Other Federal Aid	936,000	-	(936,000)	-
Total Revenues	\$ 12,031,263	\$ 14,317,257	\$ 2,285,994	\$ 8,605,337
EXPENDITURES				
Support Services				
Operations and Maintenance				
Salaries	\$ 3,642,931	\$ 3,455,969	\$ (186,962)	\$ 3,490,874
Employee Benefits	660,857	674,949	14,092	567,216
Purchased Services	1,535,375	1,758,087	222,712	1,088,351
Supplies and Materials	1,876,100	1,663,870	(212,230)	1,521,303
Other Objects	-	355	355	-
Total Support Services - Operations and Maintenance	\$ 7,715,263	\$ 7,553,230	\$ (162,033)	\$ 6,667,744
Food Services				
Non-Capitalized Equipment	\$ -	\$ -	\$ -	\$ 2,008
Total Support Services - Food Services	\$ -	\$ -	\$ -	\$ 2,008
Total Support Services	\$ 7,715,263	\$ 7,553,230	\$ (162,033)	\$ 6,669,752
Capital Outlay				
Support Services				
Operations and Maintenance	\$ 4,316,000	\$ 5,856,035	\$ 1,540,035	\$ 507,664
Food Services	-	9,194	9,194	-
Total Capital Outlay	\$ 4,316,000	\$ 5,865,229	\$ 1,549,229	\$ 507,664
Total Expenditures	\$ 12,031,263	\$ 13,418,459	\$ 1,387,196	\$ 7,177,416
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 898,798	\$ 898,798	\$ 1,427,921
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	\$ 898,798	\$ 898,798	\$ 1,427,921
FUND BALANCE - JULY 1, 2021		8,007,268		6,579,347
FUND BALANCE - JUNE 30, 2022		\$ 8,906,066		\$ 8,007,268

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND - TRANSPORTATION FUND
 YEAR ENDED JUNE 30, 2022
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022		2021
		Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Property Taxes	\$ 2,427,855	\$ 2,354,713	\$ (73,142)	\$ 2,325,628
Payments in Lieu of Taxes	586,470	586,470	-	-
Earnings on Investments	5,000	(2,857)	(7,857)	37,205
Other Local Sources	-	-	-	34,803
State Aid				
Transportation	600,000	702,873	102,873	1,075,964
Total Revenues	\$ 3,619,325	\$ 3,641,199	\$ 21,874	\$ 3,473,600
EXPENDITURES				
Support Services				
Transportation				
Salaries	\$ -	\$ 11,103	\$ 11,103	\$ 8,225
Purchased Services	3,619,325	3,053,084	(566,241)	1,532,803
Total Support Services - Transportation	\$ 3,619,325	\$ 3,064,187	\$ (555,138)	\$ 1,541,028
Total Support Services	\$ 3,619,325	\$ 3,064,187	\$ (555,138)	\$ 1,541,028
Total Expenditures	\$ 3,619,325	\$ 3,064,187	\$ (555,138)	\$ 1,541,028
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 577,012	\$ 577,012	\$ 1,932,572
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	\$ 577,012	\$ 577,012	\$ 1,932,572
FUND BALANCE - JULY 1, 2021		3,155,182		1,222,610
FUND BALANCE - JUNE 30, 2022		\$ 3,732,194		\$ 3,155,182

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted		2022		2021	
	Amounts		Actual	Variance from	Actual	
	Original & Final	Amounts				
			Over (Under)			
REVENUES						
Property Taxes	\$ 2,861,113	\$ 2,880,620	\$ 19,507	\$ 2,899,158		
Payments in Lieu of Taxes	255,000	255,000	-	195,414		
Earnings on Investments	10,000	(814)	(10,814)	21,809		
Total Revenues	\$ 3,126,113	\$ 3,134,806	\$ 8,693	\$ 3,116,381		
EXPENDITURES						
Instruction						
Regular Programs						
Employee Benefits	\$ 520,665	\$ 496,927	\$ (23,738)	\$ 426,854		
Special Education Programs						
Employee Benefits	476,017	509,214	33,197	441,327		
Remedial and Supplemental Programs K-12						
Employee Benefits	5,456	2,492	(2,964)	5,268		
Adult/Continuing Education Programs						
Employee Benefits	1,625	-	(1,625)	89		
Interscholastic Programs						
Employee Benefits	107,377	97,263	(10,114)	91,275		
Summer School Programs						
Employee Benefits	7,950	11,075	3,125	5,476		
Driver's Education Programs						
Employee Benefits	19,609	19,767	158	19,699		
Truant Alternative and Optional Programs						
Employee Benefits	5,571	5,373	(198)	4,986		
Total Instruction	\$ 1,144,270	\$ 1,142,111	\$ (2,159)	\$ 994,974		
Support Services						
Pupil						
Attendance and Social Work Services						
Employee Benefits	\$ 183,192	\$ 176,722	\$ (6,470)	\$ 187,383		
Guidance Services						
Employee Benefits	126,844	139,861	13,017	123,900		
Health Services						
Employee Benefits	16,243	25,603	9,360	15,901		
Other Support Services - Pupil						
Employee Benefits	17,931	18,826	895	4,347		
Total Support Services - Pupil	\$ 344,210	\$ 361,012	\$ 16,802	\$ 331,531		
Instructional Staff						
Improvement of Instruction Services						
Employee Benefits	\$ 16,811	\$ 18,103	\$ 1,292	\$ 16,851		
Educational Media Services						
Employee Benefits	302,004	290,905	(11,099)	275,151		
Total Support Services - Instructional Staff	\$ 318,815	\$ 309,008	\$ (9,807)	\$ 292,002		
General Administration						
Executive Administration Services						
Employee Benefits	\$ 23,536	\$ 29,160	\$ 5,624	\$ 25,410		
Total Support Services - General Administration	\$ 23,536	\$ 29,160	\$ 5,624	\$ 25,410		
School Administration						
Office of the Principal Services						
Employee Benefits	\$ 162,760	\$ 172,608	\$ 9,848	\$ 155,450		
Total Support Services - School Administration	\$ 162,760	\$ 172,608	\$ 9,848	\$ 155,450		
Business						
Direction of Business Support Services						
Employee Benefits	\$ 2,785	\$ 2,736	\$ (49)	\$ 2,584		
Fiscal Services						
Employee Benefits	85,656	80,142	(5,514)	92,153		
Total Support Services - Business	\$ 88,441	\$ 82,878	\$ (5,563)	\$ 94,737		

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022		2021
		Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Support Services (Continued)				
Operations and Maintenance				
Employee Benefits	\$ 850,606	\$ 801,295	\$ (49,311)	\$ 831,143
Total Support Services - Operations and Maintenance	\$ 850,606	\$ 801,295	\$ (49,311)	\$ 831,143
Internal Services				
Employee Benefits	\$ 29,810	\$ 31,634	\$ 1,824	\$ 32,504
Total Support Services - Internal Services	\$ 29,810	\$ 31,634	\$ 1,824	\$ 32,504
Central				
Information Services				
Employee Benefits	\$ 37,404	\$ 39,095	\$ 1,691	\$ 38,676
Staff Services				
Employee Benefits	32,836	30,807	(2,029)	32,741
Data Processing Services				
Employee Benefits	52,369	54,783	2,414	52,606
Total Support Services - Central	\$ 122,609	\$ 124,685	\$ 2,076	\$ 124,023
Total Support Services	\$ 1,940,787	\$ 1,912,280	\$ (28,507)	\$ 1,886,800
Community Services				
Employee Benefits	\$ 9,923	\$ 10,796	\$ 873	\$ 1,347
Total Community Services	\$ 9,923	\$ 10,796	\$ 873	\$ 1,347
Total Expenditures	\$ 3,094,980	\$ 3,065,187	\$ (29,793)	\$ 2,883,121
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 31,133	\$ 69,619	\$ 38,486	\$ 233,260
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ 31,133	\$ 69,619	\$ 38,486	\$ 233,260
FUND BALANCE - JULY 1, 2021		1,221,677		988,417
FUND BALANCE - JUNE 30, 2022		\$ 1,291,296		\$ 1,221,677

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 JUNE 30, 2022

NOTE 1 - BUDGETARY PROCESS

The District follows procedures mandated by Illinois State law and District Board policy to establish the budgetary data reflected in its financial statements. The original budget was passed on September 20, 2021. The modified accrual basis budgeted amounts in this report are the result of full compliance with the following procedures:

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2022 the following funds presented as Required Supplementary Information had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
General Fund	\$ 70,016,806	\$ 89,211,531	\$ 19,194,725
Operations and Maintenance Fund	12,031,263	13,418,459	1,387,196

SUPPLEMENTARY INFORMATION

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 COMBINING BALANCE SHEET
 GENERAL FUND
 JUNE 30, 2022

	Educational Fund	Working Cash Fund	Total General Fund
ASSETS			
Cash and Cash Equivalents	\$ 12,172,000	\$ 1,197,603	\$ 13,369,603
Investments, at Fair Value	24,164,606	2,782,290	26,946,896
Property Taxes Receivable, net of allowance of \$289,291	28,217,975	-	28,217,975
Due from Other Governments, net of allowance of \$0	1,738,430	-	1,738,430
Inventory, at cost	1,644,963	-	1,644,963
Total Assets	<u>\$ 67,937,974</u>	<u>\$ 3,979,893</u>	<u>\$ 71,917,867</u>
LIABILITIES			
Accounts Payable and Accrued Expenditures	\$ 127,279	\$ -	\$ 127,279
Payroll Liabilities	196,762	-	196,762
Payable to Other Governments	533,508	-	533,508
Other Accrued Liabilities	1,177,955	-	1,177,955
Total Liabilities	<u>\$ 2,035,504</u>	<u>\$ -</u>	<u>\$ 2,035,504</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes - Subsequent Year	\$ 28,747,079	\$ -	\$ 28,747,079
Unavailable Revenues - Grants	49,999	-	49,999
Unearned Revenue	779,706	-	779,706
Total Deferred Inflows of Resources	<u>\$ 29,576,784</u>	<u>\$ -</u>	<u>\$ 29,576,784</u>
FUND BALANCE			
Nonspendable			
Inventory	\$ 1,644,963	\$ -	\$ 1,644,963
Restricted			
Student Activity Funds	1,821,973	-	1,821,973
Unassigned	32,858,750	3,979,893	36,838,643
Total Fund Balance	<u>\$ 36,325,686</u>	<u>\$ 3,979,893</u>	<u>\$ 40,305,579</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 67,937,974</u>	<u>\$ 3,979,893</u>	<u>\$ 71,917,867</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 GENERAL FUND
 YEAR ENDED JUNE 30, 2022

	Educational Fund	Working Cash Fund	General Fund Total
REVENUES			
Property Taxes	\$ 57,750,929	\$ -	\$ 57,750,929
Payments in Lieu of Taxes	4,514,884	-	4,514,884
Tuition	247,416	-	247,416
Earnings on Investments	(7,958)	(3,028)	(10,986)
Food Services	913,403	-	913,403
District/School Activity Income	2,930,427	-	2,930,427
Textbooks	556,951	-	556,951
Other Local Sources	127,878	-	127,878
State Aid	3,454,202	-	3,454,202
Federal Aid	1,664,571	-	1,664,571
State Retirement Contributions	20,575,658	-	20,575,658
Total Revenues	\$ 92,728,361	\$ (3,028)	\$ 92,725,333
EXPENDITURES			
Current			
Instruction			
Regular Programs	\$ 31,827,402	\$ -	\$ 31,827,402
Special Education Programs	8,594,442	-	8,594,442
Other Instructional Programs	3,924,399	-	3,924,399
Student Activity Fund	1,724,861	-	1,724,861
State Retirement Contributions	20,575,658	-	20,575,658
Support Services			
Pupil	6,572,929	-	6,572,929
Instructional Staff	3,286,784	-	3,286,784
General Administration	876,131	-	876,131
School Administration	4,025,980	-	4,025,980
Business	799,725	-	799,725
Operations and Maintenance	149,615	-	149,615
Food Services	1,037,223	-	1,037,223
Internal Services	847,629	-	847,629
Central	1,178,062	-	1,178,062
Other Support Services	487,290	-	487,290
Community Services	784,680	-	784,680
Capital Outlay	71,767	-	71,767
Intergovernmental Payments			
Payments to Other Districts and Governmental Units	2,446,954	-	2,446,954
Total Expenditures	\$ 89,211,531	\$ -	\$ 89,211,531
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,516,830	\$ (3,028)	\$ 3,513,802
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	\$ 3,516,830	\$ (3,028)	\$ 3,513,802
FUND BALANCE - JULY 1, 2021	32,808,856	3,982,921	36,791,777
FUND BALANCE - JUNE 30, 2022	\$ 36,325,686	\$ 3,979,893	\$ 40,305,579

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022		2021	
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Property Taxes	\$ 57,351,885	\$ 57,750,929	\$ 399,044	\$ 55,088,901
Payments in Lieu of Taxes	2,723,015	4,514,884	1,791,869	4,737,934
Tuition	323,200	247,416	(75,784)	209,081
Earnings on Investments	50,000	(7,958)	(57,958)	539,865
Food Services	970,000	913,403	(56,597)	25,159
District/School Activity Income	2,943,829	2,930,427	(13,402)	1,525,333
Textbooks	520,000	556,951	36,951	476,201
Other Local Sources	169,500	127,878	(41,622)	137,714
State Aid				
General State Aid	2,791,532	2,795,963	4,431	2,791,533
Special Education	500,000	469,718	(30,282)	459,396
Career and Technical Education	83,000	82,069	(931)	86,317
State Free Lunch and Breakfast	1,885	865	(1,020)	95
Driver Education	100,000	101,551	1,551	51,602
Technology - Learning Technology Centers	-	4,036	4,036	-
Federal Aid				
Food Service	12,000	8,895	(3,105)	742
Title I	225,000	216,969	(8,031)	167,909
Title IV	12,500	14,412	1,912	32,507
Federal Special Education	997,537	975,441	(22,096)	932,331
CTE - Perkins	37,125	37,125	-	35,239
Title II - Teacher Quality	57,000	101,916	44,916	37,913
Medicaid Matching Funds - Administrative Outreach	35,000	38,029	3,029	57,244
Medicaid Matching Funds - Fee-for-Service Program	35,000	11,014	(23,986)	202
Other Federal Aid	200,000	260,770	60,770	215,424
State Retirement Contributions	-	20,575,658	20,575,658	32,887,378
Total Revenues	\$ 70,139,008	\$ 92,728,361	\$ 22,589,353	\$ 100,499,012
EXPENDITURES				
Instruction				
Regular Programs				
Salaries	\$ 26,289,508	\$ 26,409,905	\$ 120,397	\$ 25,300,855
Employee Benefits	3,206,951	3,946,830	739,879	3,363,347
Purchased Services	571,120	576,128	5,008	463,066
Supplies and Materials	724,075	744,740	20,665	876,774
Other Objects	5,665	3,250	(2,415)	3,416
Non-Capitalized Equipment	-	146,549	146,549	-
	<u>\$ 30,797,319</u>	<u>\$ 31,827,402</u>	<u>\$ 1,030,083</u>	<u>\$ 30,007,458</u>
Special Education Programs				
Salaries	\$ 5,928,047	\$ 5,680,956	\$ (247,091)	\$ 5,460,084
Employee Benefits	1,325,269	1,235,928	(89,341)	1,153,635
Purchased Services	35,215	27,806	(7,409)	14,587
Supplies and Materials	43,710	37,684	(6,026)	42,682
Other Objects	5,800	600	(5,200)	1,228
Non-Capitalized Equipment	-	7,619	7,619	-
	<u>\$ 7,338,041</u>	<u>\$ 6,990,593</u>	<u>\$ (347,448)</u>	<u>\$ 6,672,216</u>
Remedial and Supplemental Programs K-12				
Salaries	\$ 56,515	\$ 83,322	\$ 26,807	\$ 40,600
Employee Benefits	18,160	21,413	3,253	16,865
Purchased Services	7,000	55,125	48,125	122,190
Supplies and Materials	110,000	10,423	(99,577)	216,363
Other Objects	-	3,225	3,225	6,430
Non-Capitalized Equipment	-	35,850	35,850	-
Termination Benefits	-	-	-	650
	<u>\$ 191,675</u>	<u>\$ 209,358</u>	<u>\$ 17,683</u>	<u>\$ 403,098</u>
Adult/Continuing Education Programs				
Salaries	\$ 45,350	\$ -	\$ (45,350)	\$ 5,494
Employee Benefits	2,548	35	(2,513)	79
Purchased Services	27,150	-	(27,150)	585
Supplies and Materials	1,000	-	(1,000)	-
Other Objects	7,500	-	(7,500)	-
	<u>\$ 83,548</u>	<u>\$ 35</u>	<u>\$ (83,513)</u>	<u>\$ 6,158</u>
CTE Programs				
Purchased Services	\$ 7,100	\$ 5,065	\$ (2,035)	\$ 3,925
Supplies and Materials	13,000	21,315	8,315	6,627
Non-Capitalized Equipment	-	11,022	11,022	-
	<u>\$ 20,100</u>	<u>\$ 37,402</u>	<u>\$ 17,302</u>	<u>\$ 10,552</u>
Interscholastic Programs				
Salaries	\$ 1,566,867	\$ 1,474,422	\$ (92,445)	\$ 1,446,213
Employee Benefits	16,522	12,670	(3,852)	13,346
Purchased Services	277,415	247,792	(29,623)	95,776
Supplies and Materials	139,550	112,638	(26,912)	105,461
Other Objects	11,300	11,503	203	9,301
Non-Capitalized Equipment	-	19,596	19,596	-
	<u>\$ 2,011,654</u>	<u>\$ 1,878,621</u>	<u>\$ (133,033)</u>	<u>\$ 1,670,097</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022		2021
		Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Instruction (Continued)				
Summer School Programs				
Salaries	\$ 178,495	\$ 219,719	\$ 41,224	\$ 174,434
Employee Benefits	2,800	3,484	684	2,388
Purchased Services	120,920	211,131	90,211	72,778
Supplies and Materials	7,600	9,016	1,416	3,499
Other Objects	25,000	-	(25,000)	17,705
	<u>\$ 334,815</u>	<u>\$ 443,350</u>	<u>\$ 108,535</u>	<u>\$ 270,804</u>
Driver's Education Programs				
Salaries	\$ 575,200	\$ 570,258	\$ (4,942)	\$ 582,182
Employee Benefits	73,759	74,563	804	65,822
Purchased Services	43,200	45,948	2,748	46,044
Supplies and Materials	6,000	7,936	1,936	3,868
Other Objects	100	110	10	-
	<u>\$ 698,259</u>	<u>\$ 698,815</u>	<u>\$ 556</u>	<u>\$ 697,916</u>
Bilingual Programs				
Purchased Services	\$ 4,250	\$ 7,255	\$ 3,005	\$ 5,590
Supplies and Materials	5,000	1,580	(3,420)	5,652
	<u>\$ 9,250</u>	<u>\$ 8,835</u>	<u>\$ (415)</u>	<u>\$ 11,242</u>
Truant Alternative and Optional Programs				
Salaries	\$ 402,762	\$ 394,814	\$ (7,948)	\$ 360,292
Employee Benefits	50,335	81,458	31,123	44,962
Purchased Services	32,400	-	(32,400)	13,200
Supplies and Materials	1,000	47	(953)	38
Other Objects	2,530,000	-	(2,530,000)	-
	<u>\$ 3,016,497</u>	<u>\$ 476,319</u>	<u>\$ (2,540,178)</u>	<u>\$ 418,492</u>
Private Tuition				
Regular K-12 Programs				
Other Objects	\$ -	\$ -	\$ -	\$ 220,365
Special Education Programs K-12				
Other Objects	-	1,603,849	1,603,849	1,637,079
Remedial/Supplemental Programs K-12				
Other Objects	-	38,729	38,729	32,718
CTE Programs				
Other Objects	-	132,935	132,935	235,530
	<u>\$ -</u>	<u>\$ 1,775,513</u>	<u>\$ 1,775,513</u>	<u>\$ 2,125,692</u>
Student Activity Fund				
Other Objects	\$ 1,867,879	\$ 1,724,861	\$ (143,018)	\$ 1,197,798
	<u>\$ 1,867,879</u>	<u>\$ 1,724,861</u>	<u>\$ (143,018)</u>	<u>\$ 1,197,798</u>
State Retirement Contributions	\$ -	\$ 20,575,658	\$ 20,575,658	\$ 32,887,378
Total Instruction	<u>\$ 46,369,037</u>	<u>\$ 66,646,762</u>	<u>\$ 20,277,725</u>	<u>\$ 76,378,901</u>
Support Services				
Pupil				
Attendance and Social Work Services				
Salaries	\$ 1,263,513	\$ 1,241,535	\$ (21,978)	\$ 1,232,202
Employee Benefits	435,729	393,201	(42,528)	381,387
Purchased Services	13,150	8,763	(4,387)	4,634
Supplies and Materials	6,300	3,692	(2,608)	3,918
Other Objects	1,400	409	(991)	399
	<u>\$ 1,720,092</u>	<u>\$ 1,647,600</u>	<u>\$ (72,492)</u>	<u>\$ 1,622,540</u>
Guidance Services				
Salaries	\$ 3,563,325	\$ 3,501,040	\$ (62,285)	\$ 3,246,727
Employee Benefits	518,029	590,668	72,639	467,616
Purchased Services	185,538	255,313	69,775	104,932
Supplies and Materials	45,268	52,938	7,670	35,001
Other Objects	1,350	1,224	(126)	628
	<u>\$ 4,313,510</u>	<u>\$ 4,401,183</u>	<u>\$ 87,673</u>	<u>\$ 3,854,904</u>
Health Services				
Salaries	\$ 273,871	\$ 228,828	\$ (45,043)	\$ 252,622
Employee Benefits	84,927	62,826	(22,101)	72,735
Purchased Services	37,022	37,951	929	38,166
Supplies and Materials	9,250	8,983	(267)	9,894
	<u>\$ 405,070</u>	<u>\$ 338,588</u>	<u>\$ (66,482)</u>	<u>\$ 373,417</u>
Other Support Services - Pupil				
Salaries	\$ 130,425	\$ 110,195	\$ (20,230)	\$ 33,691
Employee Benefits	415	1,593	1,178	1,620
Purchased Services	51,263	35,051	(16,212)	48,209
Supplies and Materials	43,200	38,719	(4,481)	43,950
	<u>\$ 225,303</u>	<u>\$ 185,558</u>	<u>\$ (39,745)</u>	<u>\$ 127,470</u>
Total Support Services - Pupil	<u>\$ 6,663,975</u>	<u>\$ 6,572,929</u>	<u>\$ (91,046)</u>	<u>\$ 5,978,331</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022		2021
		Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Support Services (Continued)				
Instructional Staff				
Improvement of Instruction Services				
Salaries	\$ 347,626	\$ 386,753	\$ 39,127	\$ 325,911
Employee Benefits	70,458	71,184	726	62,592
Purchased Services	141,850	84,518	(57,332)	102,677
Supplies and Materials	19,700	28,820	9,120	22,696
Other Objects	1,650	552	(1,098)	353
Non-Capitalized Equipment	-	33,482	33,482	-
	<u>\$ 581,284</u>	<u>\$ 605,309</u>	<u>\$ 24,025</u>	<u>\$ 514,229</u>
Educational Media Services				
Salaries	\$ 1,708,843	\$ 1,704,953	\$ (3,890)	\$ 1,558,563
Employee Benefits	286,923	336,141	49,218	250,526
Purchased Services	585,500	544,936	(40,564)	465,550
Supplies and Materials	86,250	89,703	3,453	1,175,280
Other Objects	1,750	-	(1,750)	1,204
Non-Capitalized Equipment	-	5,742	5,742	-
	<u>\$ 2,669,266</u>	<u>\$ 2,681,475</u>	<u>\$ 12,209</u>	<u>\$ 3,451,123</u>
Total Support Services - Instructional Staff	<u>\$ 3,250,550</u>	<u>\$ 3,286,784</u>	<u>\$ 36,234</u>	<u>\$ 3,965,352</u>
General Administration				
Board of Education Services				
Purchased Services	\$ 644,000	\$ 341,175	\$ (302,825)	\$ 617,033
Supplies and Materials	14,700	14,715	15	8,416
Other Objects	21,000	15,080	(5,920)	17,507
	<u>\$ 679,700</u>	<u>\$ 370,970</u>	<u>\$ (308,730)</u>	<u>\$ 642,956</u>
Executive Administration Services				
Salaries	\$ 400,002	\$ 387,077	\$ (12,925)	\$ 417,930
Employee Benefits	65,028	62,931	(2,097)	73,530
Purchased Services	13,700	45,906	32,206	11,176
Supplies and Materials	3,450	6,393	2,943	1,047
Other Objects	3,200	2,854	(346)	3,084
	<u>\$ 485,380</u>	<u>\$ 505,161</u>	<u>\$ 19,781</u>	<u>\$ 506,767</u>
Total Support Services - General Administration	<u>\$ 1,165,080</u>	<u>\$ 876,131</u>	<u>\$ (288,949)</u>	<u>\$ 1,149,723</u>
School Administration				
Office of the Principal Services				
Salaries	\$ 3,209,495	\$ 3,300,820	\$ 91,325	\$ 3,107,462
Employee Benefits	627,351	565,308	(62,043)	554,563
Purchased Services	69,100	72,793	3,693	67,885
Supplies and Materials	39,100	53,531	14,431	41,909
Other Objects	3,350	710	(2,640)	559
Non-Capitalized Equipment	-	1,279	1,279	-
	<u>\$ 3,948,396</u>	<u>\$ 3,994,441</u>	<u>\$ 46,045</u>	<u>\$ 3,772,378</u>
Other Support Services - School Administration				
Purchased Services	\$ 48,250	\$ 31,148	\$ (17,102)	\$ 34,421
Supplies and Materials	1,000	391	(609)	51
	<u>\$ 49,250</u>	<u>\$ 31,539</u>	<u>\$ (17,711)</u>	<u>\$ 34,472</u>
Total Support Services - School Administration	<u>\$ 3,997,646</u>	<u>\$ 4,025,980</u>	<u>\$ 28,334</u>	<u>\$ 3,806,850</u>
Business				
Direction of Business Support Services				
Salaries	\$ 191,601	\$ 196,604	\$ 5,003	\$ 186,021
Employee Benefits	47,940	48,827	887	44,920
Purchased Services	800	702	(98)	1,294
Other Objects	400	340	(60)	-
	<u>\$ 240,741</u>	<u>\$ 246,473</u>	<u>\$ 5,732</u>	<u>\$ 232,235</u>
Fiscal Services				
Salaries	\$ 373,412	\$ 347,638	\$ (25,774)	\$ 386,807
Employee Benefits	113,838	71,782	(42,056)	98,387
Purchased Services	9,950	8,146	(1,804)	4,918
Supplies and Materials	4,500	5,301	801	3,486
Other Objects	750	120,385	119,635	639
	<u>\$ 502,450</u>	<u>\$ 553,252</u>	<u>\$ 50,802</u>	<u>\$ 494,237</u>
Total Support Services - Business	<u>\$ 743,191</u>	<u>\$ 799,725</u>	<u>\$ 56,534</u>	<u>\$ 726,472</u>
Operations and Maintenance				
Purchased Services	\$ 162,500	\$ 148,468	\$ (14,032)	\$ 150,851
Supplies and Materials	3,200	1,147	(2,053)	1,112
Total Support Services - Operations and Maintenance	<u>\$ 165,700</u>	<u>\$ 149,615</u>	<u>\$ (16,085)</u>	<u>\$ 151,963</u>

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	2022		2021	
	Budgeted Amounts Original & Final	Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Support Services (Continued)				
Food Services				
Purchased Services	\$ 1,284,024	\$ 1,032,943	\$ (251,081)	\$ 213,950
Supplies and Materials	6,500	4,280	(2,220)	370
Other Objects	11,000	-	(11,000)	-
Total Support Services - Food Services	\$ 1,301,524	\$ 1,037,223	\$ (264,301)	\$ 214,320
Internal Services				
Salaries	\$ 151,596	\$ 164,692	\$ 13,096	\$ 163,547
Employee Benefits	57,975	70,209	12,234	52,583
Purchased Services	34,500	22,117	(12,383)	20,036
Supplies and Materials	433,490	566,235	132,745	387,627
Other Objects	68,000	24,376	(43,624)	40,051
Total Support Services - Internal Services	\$ 745,561	\$ 847,629	\$ 102,068	\$ 663,844
Central				
Information Services				
Salaries	\$ 164,544	\$ 166,489	\$ 1,945	\$ 159,908
Employee Benefits	10,389	7,728	(2,661)	8,233
Purchased Services	63,750	66,684	2,934	55,540
Supplies and Materials	3,400	1,620	(1,780)	2,072
Other Objects	650	560	(90)	285
Total Information Services	\$ 242,733	\$ 243,081	\$ 348	\$ 226,038
Staff Services				
Salaries	\$ 364,267	\$ 359,056	\$ (5,211)	\$ 357,139
Employee Benefits	102,060	90,527	(11,533)	95,038
Purchased Services	37,500	66,451	28,951	25,179
Supplies and Materials	7,500	1,637	(5,863)	7,634
Other Objects	750	1,048	298	615
Total Staff Services	\$ 512,077	\$ 518,719	\$ 6,642	\$ 485,605
Data Processing Services				
Salaries	\$ 223,921	\$ 233,848	\$ 9,927	\$ 217,399
Employee Benefits	35,978	35,789	(189)	31,139
Purchased Services	166,350	146,325	(20,025)	145,082
Supplies and Materials	550	-	(550)	-
Other Objects	300	300	-	300
Total Data Processing Services	\$ 427,099	\$ 416,262	\$ (10,837)	\$ 393,920
Total Support Services - Central	\$ 1,181,909	\$ 1,178,062	\$ (3,847)	\$ 1,105,563
Other Support Services				
Employee Benefits	\$ -	\$ 1	\$ 1	\$ -
Purchased Services	479,617	487,289	7,672	518,530
Total Support Services - Other Support Services	\$ 479,617	\$ 487,290	\$ 7,673	\$ 518,530
Total Support Services	\$ 19,694,753	\$ 19,261,368	\$ (433,385)	\$ 18,280,948
Community Services				
Salaries	\$ 164,650	\$ 209,094	\$ 44,444	\$ 50,932
Employee Benefits	1,016	1,117	101	471
Purchased Services	3,600	506,929	503,329	1,050
Supplies and Materials	43,690	62,876	19,186	24,065
Other Objects	-	4,664	4,664	-
Total Community Services	\$ 212,956	\$ 784,680	\$ 571,724	\$ 76,518
Intergovernmental Payments				
Payments to Other Districts and Governmental Units				
Payments to Other Districts and Governmental Units (In-State)				
Payments for Regular Programs				
Purchased Services	\$ -	\$ -	\$ -	\$ 29,546
Other Objects	150,000	1,846	(148,154)	97,008
Payments for Special Education Programs				
Purchased Services	\$ 1,655,000	\$ 2,011,941	\$ 356,941	\$ 1,796,564
Other Objects	275,000	-	(275,000)	286,869
Other Payments to In-State Govt Units				
Purchased Services	\$ -	\$ -	\$ -	\$ 11,003
Other Objects	\$ -	\$ -	\$ -	\$ 11,003
Total Payments to Other Districts and Governmental Units (In-State)	\$ 2,080,000	\$ 2,013,787	\$ (66,213)	\$ 2,220,990

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022		2021
		Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
EXPENDITURES (Continued)				
Intergovernmental Payments (Continued)				
Payments to Other Districts and Governmental Units (Continued)				
Payments to Other Districts and Governmental Units-Tuition (In-State)				
Payments for Special Education Programs				
Other Objects	\$ 495,000	\$ 433,167	\$ (61,833)	\$ 495,882
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	\$ 495,000	\$ 433,167	\$ (61,833)	\$ 495,882
Total Payments to Other Districts and Governmental Units	\$ 2,575,000	\$ 2,446,954	\$ (128,046)	\$ 2,716,872
Total Intergovernmental Payments	\$ 2,575,000	\$ 2,446,954	\$ (128,046)	\$ 2,716,872
Capital Outlay				
Instruction				
Regular Programs	\$ 355,546	\$ 25,990	\$ (329,556)	\$ 766,588
Special Education Programs	2,700	10,530	7,830	-
Other Instructional Programs	20,050	11,950	(8,100)	45,423
Support Services				
Pupil	-	-	-	6,545
Instructional Staff	786,764	9,973	(776,791)	383,004
General Administration	-	-	-	647
School Administration	-	-	-	4,999
Internal Services	-	13,324	13,324	11,927
Total Capital Outlay	\$ 1,165,060	\$ 71,767	\$ (1,093,293)	\$ 1,219,133
Total Expenditures	\$ 70,016,806	\$ 89,211,531	\$ 19,194,725	\$ 98,672,372
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 122,202	\$ 3,516,830	\$ 3,394,628	\$ 1,826,640
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ 122,202	\$ 3,516,830	\$ 3,394,628	\$ 1,826,640
FUND BALANCE - JULY 1, 2021		32,808,856		29,320,361
FUND BALANCE ADJUSTMENT		-		1,661,855
FUND BALANCE - JUNE 30, 2022		\$ 36,325,686		\$ 32,808,856

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND - WORKING CASH FUND
 YEAR ENDED JUNE 30, 2022
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022		2021
		Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Earnings on Investments	\$ 5,000	\$ (3,028)	\$ (8,028)	\$ 54,939
Total Revenues	<u>\$ 5,000</u>	<u>\$ (3,028)</u>	<u>\$ (8,028)</u>	<u>\$ 54,939</u>
EXPENDITURES	\$ -	\$ -	\$ -	\$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 5,000	\$ (3,028)	\$ (8,028)	\$ 54,939
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ (3,028)</u>	<u>\$ (8,028)</u>	<u>\$ 54,939</u>
FUND BALANCE - JULY 1, 2021		3,982,921		3,927,982
FUND BALANCE - JUNE 30, 2022		<u>\$ 3,979,893</u>		<u>\$ 3,982,921</u>

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL
 DEBT SERVICES FUND
 YEAR ENDED JUNE 30, 2022
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021

	Budgeted Amounts Original & Final	2022		2021
		Actual Amounts	Variance from Final Budget Over (Under)	Actual Amounts
REVENUES				
Property Taxes	\$ 2,613,301	\$ 2,651,171	\$ 37,870	\$ 2,535,410
Earnings on Investments	10,000	(1,016)	(11,016)	20,176
Total Revenues	<u>\$ 2,623,301</u>	<u>\$ 2,650,155</u>	<u>\$ 26,854</u>	<u>\$ 2,555,586</u>
EXPENDITURES				
Debt Services				
Interest				
Other Interest on Long-Term Debt				
Other Objects	\$ 212,961	\$ 212,961	\$ -	\$ 270,438
Total Debt Services - Interest	<u>\$ 212,961</u>	<u>\$ 212,961</u>	<u>\$ -</u>	<u>\$ 270,438</u>
Payments of Principal on Long-Term Debt				
Other Objects	\$ 2,350,000	\$ 2,350,000	\$ -	\$ 2,240,000
Total Debt Services - Payment of Principal on Long-Term Debt	<u>\$ 2,350,000</u>	<u>\$ 2,350,000</u>	<u>\$ -</u>	<u>\$ 2,240,000</u>
Total Debt Services	<u>\$ 2,562,961</u>	<u>\$ 2,562,961</u>	<u>\$ -</u>	<u>\$ 2,510,438</u>
Total Expenditures	<u>\$ 2,562,961</u>	<u>\$ 2,562,961</u>	<u>\$ -</u>	<u>\$ 2,510,438</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 60,340	\$ 87,194	\$ 26,854	\$ 45,148
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 60,340</u>	<u>\$ 87,194</u>	<u>\$ 26,854</u>	<u>\$ 45,148</u>
FUND BALANCE - JULY 1, 2021		1,408,875		1,363,727
FUND BALANCE - JUNE 30, 2022		<u>\$ 1,496,069</u>		<u>\$ 1,408,875</u>

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)

This schedule is completed for school districts only.

Fund	ACCOUNT NO - TITLE	Amount
OPERATING EXPENSE PER PUPIL		
EXPENDITURES:		
ED	Total Expenditures	\$ 66,911,012
O&M	Total Expenditures	13,418,459
DS	Total Expenditures	2,562,961
TR	Total Expenditures	3,064,187
MR/SS	Total Expenditures	3,065,187
	Total Expenditures	\$ 89,021,806
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:		
ED	Adult/Continuing Education Programs	\$ 35
ED	Summer School Programs	443,350
ED	Regular K-12 Programs - Private Tuition	1,603,849
ED	Special Education Programs K-12 - Private Tuition	38,729
ED	CTE Programs - Private Tuition	132,935
ED	Community Services	784,680
ED	Total Payments to Other Govt Units	2,446,954
ED	Capital Outlay	71,767
ED	Non-Capitalized Equipment	261,139
O&M	Capital Outlay	5,865,229
DS	Debt Service - Payments of Principal on Long-Term Debt	2,350,000
MR/SS	Summer School Programs	11,075
MR/SS	Community Services	10,796
	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 14,020,538
	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	75,001,268
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	3,471.63
	Estimated OEPP (Line 97 divided by Line 98)	\$ 21,604.05
PER CAPITA TUITION CHARGE		
LESS OFFSETTING RECEIPTS/REVENUES:		
ED	Total Food Service	\$ 913,403
ED-O&M	Total District/School Activity Income (without Student Activity Funds)	1,042,176
ED	Rentals - Regular Textbooks	244,947
ED	Sales - Regular Textbooks	312,004
ED-O&M	Rentals	142,042
ED-O&M-TR	Total Special Education	469,718
ED-O&M-MR/SS	Total Career and Technical Education	82,069
ED	State Free Lunch & Breakfast	865
ED-O&M	Driver Education	101,551
ED-O&M-TR-MR/SS	Total Transportation	702,873
ED-O&M-DS-TR-MR/SS	Technology - Technology for Success	4,036
O&M	School Infrastructure - Maintenance Projects	50,000
ED-MR/SS	Total Food Service	8,895
ED-O&M-TR-MR/SS	Total Title I	216,969
ED-O&M-TR-MR/SS	Total Title IV	14,412
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through	847,887
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board	127,554
ED-O&M-MR/SS	Total CTE - Perkins	37,125
ED-O&M-TR-MR/SS	Title II - Teacher Quality	101,916
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach	38,029
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Fee-for-Service Program	11,014
ED-O&M-TR-MR/SS	Other Restricted Revenue from Federal Sources (Describe & Itemize)	260,770
ED-TR-MR/SS	Special Education Contributions from EBF Funds **	1,052,118
ED-MR/SS	English Learning (Bilingual) Contributions from EBF Funds **	10,501
	Total Deductions for PCTC Computation Line 104 through Line 193	\$ 6,792,874
	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	68,208,394
	Total Depreciation Allowance (from page 32, Line 18, Col I)	3,216,429
	Total Allowance for PCTC Computation (Line 196 plus Line 197)	71,424,823
	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2020-2021	3,471.63
	Total Estimated PCTC (Line 198 divided by Line 199) *	\$ 20,573.86

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

** Go to the link below: Under Calculations, select FY 2021 Student Population Funding Allocation Summary.

Open Excel file and use the amount in column D for the Special Education Contribution and column E for the English Learner Contribution for the selected school district.

Evidence Based Funding Link:

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited

Lyons Township High School District No. 204's

compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lyons Township High School District No. 204's major federal programs for the year ended June 30, 2022. Lyons Township High School District No. 204's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Lyons Township High School District No. 204 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
December xx, 2022

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Lyons Township High School District 204
06-016-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients (G)			
CHILD NUTRITION CLUSTER										
U.S. Department of Agriculture passed through Illinois State Board of Education										
Special Milk Program**	10.556	21-4215-00	510	1,035	510		1,035		1,545	N/A
Special Milk Program**	10.556	22-4215-00		7,861			7,861		7,861	N/A
Subtotal CFDA 10.556			510	8,896	510		8,896		9,406	
TOTAL CHILD NUTRITION CLUSTER			510	8,896	510		8,896		9,406	
SUBTOTAL CFDA "10"			510	8,896	510		8,896		9,406	
U.S. Department of Education passed through Illinois State Board of Education										
Title I - Low Income (M)***	84.010	21-4300-00	148,150	85,026	148,150		85,026		233,176	272,033
Title I - Low Income (M)***	84.010	22-4300-00		131,943			131,943		131,943	225,607
Subtotal CFDA 84.010			148,150	216,969	148,150		216,969		365,119	
Title IVA - Student Support & Academic Enrich***	84.424	21-4400-00	20,393	739	20,393		739		21,132	21,132
Title IVA - Student Support & Academic Enrich***	84.424	22-4400-00		13,673			13,673		13,673	13,673
Subtotal CFDA 84.424			20,393	14,412	20,393		14,412		34,805	
Title II - Teacher Quality***	84.367	21-4932-00	29,889	34,153	29,889		34,153		64,042	84,090
Title II - Teacher Quality***	84.367	22-4932-00		67,763			67,763		67,763	83,246
Subtotal CFDA 84.367			29,889	101,916	29,889		101,916		131,805	
SPECIAL EDUCATION CLUSTER										
Special Education - IDEA - Room & Board***	84.027	21-4625-00	58,801	39,374	58,801		39,374		98,175	N/A
Special Education - IDEA - Room & Board***	84.027	22-4625-00		88,180			88,180		88,180	N/A
Special Education - IDEA - Flow Through	84.027	22-4620-00		847,887			847,887		847,887	862,990
COVID-19 - IDEA ARP Funding Flow Through	84.027X	22-4998-ID		91,743			91,743		91,743	214,360
Subtotal CFDA 84.027			58,801	1,067,184	58,801		1,067,184		1,125,985	
TOTAL SPECIAL EDUCATION CLUSTER			58,801	1,067,184	58,801		1,067,184		1,125,985	
COVID-19 - ARP - Elementary and Secondary Emergency Relief Fund (M)										
	84.425U	22-4998-E3		169,027			169,027		169,027	1,634,771
Subtotal CFDA 84.425				169,027			169,027		169,027	
US Department of Education Passed Through Dupage Area Occupational Education System:										
V.E. - Perkins - Secondary	84.048	22-4770-00		37,125			37,125		37,125	37,125
Subtotal CFDA 84.048				37,125			37,125		37,125	
SUBTOTAL CFDA "84"			257,233	1,606,633	257,233		1,606,633		1,863,866	
					162					

Lyons Township High School District 204
06-016-2040-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)	Year 7/1/21-6/30/22 Pass through to Subrecipients			
MEDICAID CLUSTER											
US Department of Health and Human Services											
Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Matching	93.778	22-4991-00		38,029			38,029			38,029	N/A
TOTAL MEDICAID CLUSTER				38,029			38,029			38,029	
TOTAL CFDA "93"				38,029			38,029			38,029	
TOTAL FEDERAL ASSISTANCE			257,743	1,653,558	257,743		1,653,558			1,911,301	
** Project End Date 9/30											
***Project End Date 8/31											

- (M) Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of Lyons Township High School District No. 204 under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect rate as allowed under the Uniform Guidance.

NOTE 4 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2022.

NOTE 5 - FEDERAL LOANS

There were no federal loans or loan guarantees outstanding at year end.

NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The District was not a recipient of federally donated PPE.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

1) Summary of auditor's results:

- a. The auditor's report expresses an unmodified opinion on whether the financial statements of Lyons Township High School District No. 204 were prepared in accordance with GAAP.
- b. No significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.
- c. No instances of non-compliance material to the financial statements of Lyons Township High School District No. 204, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- d. No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.
- e. The auditor's report on compliance for the major federal award programs for Lyons Township High School District No. 204 expresses an unmodified opinion on all major federal programs.
- f. There are no audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a).
- g. The programs tested as major programs were: Title I Low Income (CFDA #84.010) and Covid-19 – ARP – Elementary and Secondary Emergency Relief Fund (CFDA #84.425U).
- h. The threshold used to distinguish between Type A and Type B programs was \$750,000.
- i. Lyons Township High School District No. 204 was determined to not be a low-risk auditee.

2) There were no findings related to the financial statements which are required to be reported.

3) There were no findings related to federal awards which are required to be reported.

Lyons Township High School District 204
06-016-2040-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2022 - N/A 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

DRAFT

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

Lyons Township High School District 204
06-016-2040-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2022 - N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Lyons Township High School District 204
06-016-2040-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

Finding Number
NONE

Condition

Current Status²⁰

DRAFT

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

Lyons Township High School District No. 204

100 S. Brainard Ave.
La Grange, IL 60525

Eder, Casella & Co.
Suite 203
5400 West Elm Street
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Lyons Township High School District No. 204 (District), which comprise the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information as of June 30, 2022, and the related statement of activities for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 31, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
7. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements - and Management's Discussion and Analysis-for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
14. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
15. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.
16. Our policy regarding whether to first apply restricted, committed, assigned, or unassigned resources when an expense is incurred for purposes for which more than one resource of fund balance is available is appropriately disclosed and fund balance is properly recognized under the policy.
17. All revenues within the statement of activities have been properly classified as program revenue, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets are properly capitalized, reported, and if applicable, depreciated.
22. With regard to investments and other instruments reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

- c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
23. With respect to preparation of financial statements, ISBE's AFR report, the SEFA, the data collection form, and the workers' compensation form; and maintenance of fixed assets, we have performed the following:
- a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

24. We have provided you with:
- a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings as listed below:
 - November 15, 2021
 - December 20, 2021
 - January 18, 2022
 - February 8, 2022 – Special Meeting
 - February 22, 2022
 - March 21, 2022
 - April 18, 2022
 - May 16, 2022
 - June 21, 2022
 - July 6, 2022 – Special Meeting
 - August 15, 2022
 - September 19, 2022
 - October 17, 2022
25. All transactions have been recorded in the accounting records and are reflected in the financial statements.
26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

27. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.
29. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
30. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
31. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
32. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
33. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
34. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the Statement of Net Position date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
35. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
36. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB 62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.

- d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
37. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
38. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
39. We acknowledge our responsibility for the required supplementary information (RSI). All RSI is measured and presented within the prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior year. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
40. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
41. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
42. Provisions for uncollectible receivables have been properly identified and recorded.
43. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.
44. With respect to the supplemental financial information, we acknowledge our responsibility for presenting the supplemental financial information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental financial information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental financial information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental information.
45. We agree with the findings of specialists in evaluating the District's accrued pension liability and OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
46. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Single Audit

47. With respect to federal award programs, we represent the following to you:
 - a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

- b. We are responsible for the preparation and presentation of the Schedule of Expenditures of Federal Awards (SEFA) and related notes in accordance with the Uniform Guidance.
- c. We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- d. The methods of measurement or presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- e. We are responsible for including the auditor's report on the SEFA in any document that contains the SEFA and that indicates that the auditor has reported on such information.
- f. We have identified and disclose all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- g. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- h. We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations and other assistance.
- i. We have provided to you our interpretation of any compliance requirements that are subject to varying interpretations.
- j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- k. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
- m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with the SEFA.
- p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable
- r. We have charged costs to federal awards in accordance with applicable cost principles.
- s. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- t. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- u. The reporting package does not contain personally identifiable information.
- v. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgement of the auditor's role in the preparation of this information.
- w. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- x. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program; and we have complied with these direct and material compliance requirements.
- y. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- z. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.

aa. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: _____

Title: _____

Date: _____

FY 22 Budget to Actual Comparison (Modified Accrual)
District Revenue (Operating Funds)

	<u>2021-2022</u> <u>Original Budget</u>	<u>2021-2022</u> <u>FYTD Activity</u>	<u>2021-2022</u> <u>Unexpended Bal</u>	<u>2021-2022</u> <u>FY %</u>
<u>Education Fund - 10</u>				
Local Sources	63,181,550	65,145,667	1,964,117	103.11%
State Sources	3,476,417	3,454,201	(22,216)	99.36%
Federal Sources	1,611,162	1,664,571	53,409	103.31%
Total	68,269,129	70,264,439	1,995,310	102.92%
=====				
<u>O&M Fund - 20</u>				
Local Sources	10,095,263	14,267,255	4,171,992	141.33%
State Sources	1,000,000	50,000	(950,000)	5.00%
Federal Sources	936,000	0	(936,000)	0.00%
Total	12,031,263	14,317,255	2,285,992	119.00%
=====				
<u>Transportation Fund - 40</u>				
Local Sources	3,019,325	2,938,326	(80,999)	97.32%
State Sources	600,000	702,873	102,873	117.15%
Total	3,619,325	3,641,199	21,874	100.60%
=====				
<u>IMRF/SS Fund - 50</u>				
Local Sources	3,126,113	3,134,807	8,694	100.28%
Total	3,126,113	3,134,807	8,694	100.28%
=====				
<u>Working Cash Fund - 70</u>				
Local Sources	5,000	(3,028)	(8,028)	-60.56%
Total	5,000	(3,028)	(8,028)	-60.56%
=====				
Grand Total	87,050,830	91,354,672	4,303,842	104.94%

FY22 Budget to Actual Comparison (Modified Accrual)
District Expenditures (Operating Funds)

	<u>2021-2022</u> <u>Original Budget</u>	<u>2021-2022</u> <u>FYTD Activity</u>	<u>2021-2022</u> <u>Unexpended Bal</u>	<u>2021-2022</u> <u>FY %</u>
<u>Education Fund - 10</u>				
Salaries	47,573,835	47,372,008	201,827	99.58%
Benefits	7,154,400	7,786,213	(631,813)	108.83%
Purchased Services	6,812,734	7,131,801	(319,067)	104.68%
Supplies	1,821,983	1,886,356	(64,373)	103.53%
Capital Outlay	1,165,060	71,767	1,093,293	6.16%
Other	3,620,915	2,401,715	1,219,200	66.33%
Non-Capital Equipment	0	261,140	(261,140)	0.00%
Total	68,148,927	66,911,000	1,237,927	98.18%
=====				
<u>O&M Fund - 20</u>				
Salaries	3,642,931	3,455,969	186,962	94.87%
Benefits	660,857	674,949	(14,092)	102.13%
Purchased Services	1,535,375	1,758,087	(222,712)	114.51%
Supplies	1,876,100	1,663,870	212,230	88.69%
Capital Outlay	4,316,000	5,865,229	(1,549,229)	135.90%
Other	0	355	(355)	0.00%
Total	12,031,263	13,418,459	(1,387,196)	111.53%
=====				
<u>Transportation Fund - 40</u>				
Salaries	0	11,103	(11,103)	0.00%
Purchased Services	3,619,325	3,053,084	566,241	84.36%
Total	3,619,325	3,064,187	555,138	84.66%
=====				
<u>IMRF/SS Fund - 50</u>				
Benefits	3,094,980	3,065,187	29,793	99.04%
Total	3,094,980	3,065,187	29,793	99.04%
=====				
Grand Total	86,894,495	86,458,833	435,662	99.50%

	A	B	C	D	E	F	G
1	FY 22 Actual Revenue and Expense By Fund Summary						
2	(Ed., O&M, Transportation, SS/IMRF and Working Cash)						
3		<u>Education Fund</u>	<u>O&M Fund</u>	<u>Trans. Fund</u>	<u>SS & IMR Fund</u>	<u>Working Cash Fund</u>	<u>Total (Operating Funds)</u>
4	Beginning Fund Balance	31,150,273	8,007,268	3,155,182	1,221,677	3,982,921	Columns B,C,D,E,F
5							
6	Revenue						
7	Property Taxes	57,750,929	8,822,409	2,354,713	2,880,620	-	71,808,671
8	CPPRT	4,514,884	5,310,516	586,470	255,000	-	10,666,870
9	Earnings on Investments	(7,958)	(8,165)	(2,857)	(814)	(3,028)	(22,822)
10	Other Local Sources	2,887,824	142,497	-	-	-	3,030,321
11	State Evidence Based Funding	2,795,963	-	-	-	-	2,795,963
12	State Aid Categorical	658,239	50,000	702,873	-	-	1,411,112
13	Federal Aid	1,664,571	-	-	-	-	1,664,571
14	Total Revenue (All Sources)	70,264,452	14,317,257	3,641,199	3,134,806	-3,028	91,354,686
15							
16	Expenditures						
17	Salaries	47,372,008	3,455,969	11,103	-	-	50,839,080
18	Employee Benefits	7,786,213	674,949	-	3,065,187	-	11,526,349
19	Purchased Services	7,131,801	1,758,087	3,053,084	-	-	11,942,972
20	Supplies	1,886,356	1,663,870	-	-	-	3,550,226
21	Capital Outlay	71,767	5,865,229	-	-	-	5,936,996
22	Other Objects	2,401,715	355	-	-	-	2,402,070
23	Non-Capital Equipment	261,140	-	-	-	-	261,140
24	Total Expenditures (All Uses)	66,911,000	13,418,459	3,064,187	3,065,187	0	86,458,833
25							
26	Excess Revenue over Expenses	3,353,452	898,798	577,012	69,619	(3,028)	4,895,853
27							
28	Ending Fund Balance	34,503,725	8,906,066	3,732,194	1,291,296	3,979,893	52,413,174

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6454 · Email: bstachacz@lths.net · Website: www.lths.net



Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education
From: Brian Stachacz
Date: 11/29/2022
Re: 2022 Tax Year Levy

Information: Attached you will find materials for the Tax Year 2022 Tax Levy. The chart titled “Proposed 2022 Tax Levy” provides comprehensive information regarding the proposed 2022 Tax Levy as well as a comparison of the 2021 Tax Levy final extensions with the proposed 2022 Tax Levy.

Unfortunately, the process of preparing a tax levy involves estimating two important factors. The EAV (Equalized Assessed Valuation) of the district and the amount of “New Property” (value of property being added to the tax rolls for that tax year) are unknown at the time the levy is prepared. In order to complete this process, we have to make reasonable assumptions for these two numbers. Estimating “New Property” correctly is crucial to the district because under current legislation, we are not able to capture “New Property” in future years if it is not captured in the first year that it is added to the tax rolls. For purposes of the 2022 Tax Levy, we have estimated \$50,000,000 of New Property value. This is most likely an overly optimistic amount however, estimating higher will allow us to collect all New Property added to the tax rolls for Tax Year 2022 and we will only collect property taxes on the true final amount provided by the county.

The charts on the next page provide a summary of the estimated and aggregate numbers for the 2022 Tax Year Tax Levy:

Calculation of 2022 Extension (Operating Funds)

Prior 2021 Tax Year Aggregate Extension	December 2021 CPI (Consumer Price Index)	Prior Year Extension Times CPI Creates New Aggregate Extension Base For 2022 Tax Levy
\$73,183,375	5.0%	\$76,842,544

Projected EAV With and Without New Property

Projected 2022 EAV	Projected New Property	EAV Plus New Property
\$3,567,092,253	\$50,000,000	\$3,617,092,253

Calculation of Limiting Rate (Tax Rate)

2022 Extension Base		2022 Estimated EAV Minus New Property			2022 Limiting Rate
\$76,842,544	Divided By	\$3,567,092,253	Equals	Limiting Rate	2.1542

Calculation of Maximum Aggregate 2022 Tax Year Levy

2022 Limiting Rate		Projected 2022 Aggregate EAV		Maximum Aggregate 2022 Tax Levy
2.1542	Times	\$3,617,092,253	Equals	\$77,919,647

The above maximum aggregate levy of \$77,919,647 for the 2022 Tax Levy represents a **6.47%** increase (for the capped funds) over the prior year actual extension of \$73,183,375.

The total aggregate levy, including all funds of \$80,624,032 for the 2022 Tax Levy represents a **6.28%** increase over the prior year actual extension, for all funds, of \$75,862,004.

Since the increase to the 2022 Tax Levy is more than 5% over the prior year, we are required to publish a notice in the local newspaper and hold a public hearing prior to adoption of the final levy in December. It has been the practice of the Board of Education, in the spirit of transparency, to publish this information in the newspaper and hold a public hearing regardless of the percentage increase in prior years.

Based upon the CPI increase of 5.0% over the 2021 Tax Levy, District 204 can expect \$3,659,169 of additional property taxes from existing properties on the tax rolls. Additionally, if the New Property value of \$50,000,000 was added to the tax rolls, LTHS could expect to receive an additional \$1,077,103 from those properties considered to be New Property. However, since we do not currently know what the value of New Property will be, we do not actually know the amount of taxes attributable to that value. For example, if the New Property value is \$25,000,000 instead of \$50,000,000 we would expect to receive about \$500,000 from the New Property values added to the tax rolls.

The process of adopting a tax levy includes approval of a tentative levy by the Board of Education at the November meeting and then final approval at the December meeting. As stated earlier, the meeting in December will also involve a public hearing. According to Illinois School Code, adoption and submission of the final tax levy is required on or before the last Tuesday in December.

There will also be a an additional amount added to the 2022 tax levy. In addition to the amount levied by the district, Public Act 102-0519, signed by the Governor in to law in August of 2021, provides that any property tax refunds paid by the District from November 1st through October 31st of the prior year will be added back to the levy in the next tax year and those funds are not subject to the Property Tax Extension Limitation Law. The sources of these refunds are decisions in the Circuit Court, the Property Tax Appeal Board and Certificates of Error. We anticipate the county publishing the amount that will be added in early December. It is important to note that while this will be an additional revenue source, it will also be paid by all of the property owners in the district as part of their tax bills in 2023.

Recommendation: The Board of Education approve the 2022 Tax Levy as presented.

Proposed 2022 Tax Levy

	A	B	C	D	E	F	G	H	I	J	K	L
1	2021 EAV			\$3,514,376,604								
2	2022 EAV Est.			\$3,567,092,253								
3	% of Existing EAV Change			1.50%								
4	New Property Est.			\$50,000,000								
5	Total 2022 EAV Est.			\$ 3,617,092,253								
6	Total EAV % Change			2.92%								
7												
8	FUND			2022 PROJECTED		2021 LEVY		AMOUNT PROJECTED		AMOUNT PROJECTED		TOTAL LEVY
9				RATE		EXTENSION		FOR 2022 LEVY		FROM NEW PROPERTY		PROJECTION
10				(A)		(B)		(C)		(D)		(C+D)
11												
12	EDUCATION			1.7295		\$ 58,693,603		\$ 61,692,544		\$ 864,746		\$ 62,557,290
13	O & M			0.2579		\$ 8,824,599		\$ 9,100,000		\$ 128,957		\$ 9,228,957
14	TRANSPORTATION			0.0771		\$ 2,558,466		\$ 2,750,000		\$ 38,547		\$ 2,788,547
15	IMRF			0.0392		\$ 1,454,951		\$ 1,500,000		\$ 19,624		\$ 1,519,624
16	SOC SEC/MEDICARE			0.0392		\$ 1,251,118		\$ 1,400,000		\$ 19,624		\$ 1,419,624
17	WORKING CASH			0.0000		\$ -		\$ -		\$ -		\$ -
18	RENT			0.0000		\$ -		\$ -		\$ -		\$ -
19	LIFE SAFETY			0.0000		\$ -		\$ -		\$ -		\$ -
20	TORT IMMUNITY			0.0000		\$ -		\$ -		\$ -		\$ -
21	SPECIAL EDUCATION			0.0112		\$ 400,638		\$ 400,000		\$ 5,607		\$ 405,607
22												
23	TOTALS CAPPED FUNDS			2.1542		\$ 73,183,375		\$ 76,842,544		\$ 1,077,103		\$ 77,919,647
24												
25	Projected dollar increase without Bond & Interest over the 2021 Levy							\$ 3,659,169				\$ 4,736,272
26	Projected percentage increase without Bond & Interest over the 2021 Levy							5.00%				6.47%
27												
28	BOND AND INTEREST			0.0778		\$ 2,678,629		\$2,704,385				
29												
30												
31	TOTAL ALL FUNDS			2.2320		\$ 75,862,004		\$ 80,624,032				\$ 80,624,032
32												
33	Projected dollar increase with Bond & Interest over the 2021 Levy							\$ 4,762,028				\$ 4,762,028
34	Projected percentage increase with Bond & Interest over the 2021 Levy							6.28%				6.28%
35												
36												
37												
38												

2022 Proposed Levy

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
(217) 785-8779

Original: X
Amended:

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Lyons Township High School District 204	District Number 06-016-2040-017	County Cook
--	------------------------------------	----------------

Amount of Levy

Educational	\$ 62,557,290	Fire Prevention & Safety *	\$ 0
Operations & Maintenance	\$ 9,228,957	Tort Immunity	\$ 0
Transportation	\$ 2,788,547	Special Education	\$ 405,607
Working Cash	\$ 0	Leasing	\$ 0
Municipal Retirement	\$ 1,519,624	Other	\$ 0
Social Security	\$ 1,419,624	Other	\$ 0
		Total Levy	\$ 77,919,649

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 62,557,290 dollars to be levied as a special tax for educational purposes; and
 the sum of 9,228,957 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 2,788,547 dollars to be levied as a special tax for transportation purposes; and
 the sum of 0 dollars to be levied as a special tax for a working cash fund; and
 the sum of 1,519,624 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 1,419,624 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 405,607 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year _____.

Signed this 19th day of December 2022. _____
 (President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 1.

 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. _____, _____ County, Illinois, on the equalized assessed value of all taxable property of said school district for the year _____, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for capital improvement purposes (which levy is in addition to that for building purposes) and such funds are to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

RESOLUTION LEVYING TAX FOR THE YEAR 2022

WHEREAS the Board of Education of Township High School District Number 204 (Lyons Township), Cook County, Illinois, has heretofore reviewed and determined the costs of maintaining and operating a school system in and for said District and which costs must be paid from the various funds of said School District; and

WHEREAS in accordance with the provisions of Chapter 122, Section 17-2 and Section 17-11 of **The School Code of Illinois**, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Education purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Chapter 122, Section 17-2 and Section 17-11 of **The School Code of Illinois**, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Operations and Maintenance purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Chapter 122, Section 17-2 and Section 17-11 of **The School Code of Illinois**, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Transportation purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Chapter 108-1/2, Section 7-171 of **Illinois Revised Statutes**, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Illinois Municipal Retirement purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with provision of Chapter 108-1/2, Section 21-110 and 21-110.1 of the **Illinois Revised Statutes**, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Social Security purposes for the ensuing year and to take action in levying such special tax; and

WHEREAS in accordance with the provisions of Section 10-22.31b and Section 17-2.2a of **The School Code of Illinois**, as amended, it is necessary that this Board of Education ascertain how much money must be raised by special tax for Special Education purposes for the ensuing year and to take action in levying such special tax;

NOW THEREFORE, Be It and It Is Hereby Resolved by the Board of Education of Township High School District 204 (Lyons Township), Cook County, Illinois, that there be and there is hereby levied a special tax on the Equalized Assessed Valuation of all the taxable property in said Township High School District Number 204 (Lyons Township), Cook County, Illinois, for the year 2022 the following sums:

(1)	for education purposes,	\$62,557,290	
(2)	for special education purposes,	\$405,607	\$62,962,897
(3)	for operations and maintenance purposes,		\$9,228,957
(4)	for tort immunity purposes,		- 0 -
(5)	for transportation purposes,		\$2,788,547
(6)	for Illinois Municipal Retirement purposes,	\$1,519,624	
(7)	for Social Security purposes,	\$1,419,624	\$2,939,248
(8)	for working cash purposes,		- 0 -
(9)	for Life Safety purposes,		- 0 -
(10)	Aggregate Total		\$77,919,649

That the sums set forth above shall be incorporated into the Certificate of Tax Levy for the year 2022, attached hereto.

That the administration is hereby authorized and directed to file the Certificate of Tax Levy and all support data and Certifications with the County Clerk of Cook County, Illinois.

APPROVED:

President of the Board

Date

ATTEST:

Secretary

Date

Lyons Township

6 - Year Tax Levy History Plus Current Proposed

	A	B	C	D	E	F	G	H
1		Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022 (Est.)
2								
3	EAV	2,796,182,973	3,403,571,721	3,297,211,814	3,308,510,775	3,804,964,139	3,514,376,604	3,617,092,253
4	% Change	-	21.72%	-3.12%	0.34%	15.01%	-7.64%	2.92%
5								
6	New Property	28,328,493	38,172,347	25,024,186	35,996,952	41,802,552	7,773,528	50,000,000
7	% Change	-	34.75%	-34.44%	43.85%	16.13%	-81.40%	543.21%
8								
9	Total Tax Rate	2.359	2.001	2.125	2.181	1.962	2.159	2.232
10	% Change	-	-15.18%	6.20%	2.64%	-10.04%	10.04%	3.38%
11								
12	CPI	0.70	2.10	2.10	1.90	2.30	1.40	5.00
13	% Change	-	200.00%	0.00%	-9.52%	21.05%	-39.13%	257.14%
14								
15	Advertised % Change (Capped Funds)	2.58%	3.87%	3.77%	3.25%	3.59%	3.08%	6.47%
16								
17	Advertised % Change (All Funds)	3.17%	3.66%	3.56%	3.06%	3.40%	2.88%	6.28%
18								
19	(Proposed) Capped Extension	64,045,000	65,987,151	68,088,970	69,721,651	72,064,394	74,192,648	77,919,647
20								
21	(Actual) Capped Extension	63,529,274	65,617,456	67,526,884	69,568,053	71,978,504	73,183,375	77,919,647
22	% Change	-	3.29%	2.91%	3.02%	3.46%	1.67%	6.47%
23								
24	(Proposed) Total Extension	66,382,437	68,373,674	70,525,610	72,204,587	74,604,438	76,768,253	80,624,032
25	(Actual) Total Extension	65,960,208	68,099,440	70,060,990	72,150,307	74,620,150	75,862,004	80,624,032
26	% Change	-	3.24%	2.88%	2.98%	3.42%	1.66%	6.28%

CERTIFICATE OF COMPLIANCE
WITH THE TRUTH IN TAXATION LAW

I, Kari Dillon, the duly qualified and acting presiding officer of the Board of Education of Lyons Township High School District No. 204, Cook County, Illinois, do hereby certify that the 2022 tax levy of Lyons Township High School District No. 204, attached hereto, was adopted in full compliance with the provisions of Section 18-60 through 18-85 of the Illinois “Truth in Taxation Law.”

IN WITNESS THEREOF, I have placed my official signature this 19th day of December, 2022.

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

(SEAL)

**NOTICE OF PROPOSED PROPERTY TAX INCREASE
FOR LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204**

- I. A public hearing to approve a proposed property tax levy increase for Lyons Township High School District No. 204 for [2022](#) will be held on [December 19, 2022](#) at 7:30 p.m., at the Lyons Township High School North Campus Board Room, 103-104.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Brian Waterman, Superintendent, 100 S. Brainard Avenue, LaGrange, Illinois, 60525, 708-579-6451.

- II. The corporate and special purpose property taxes extended or abated for [2021](#) were [\\$73,183,375](#).

The corporate and special purpose property taxes to be levied for [2022](#) are [\\$77,919,647](#). This represents a 6.47% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for [2021](#) were [\\$2,678,629](#). The estimated property taxes to be levied for debt service and public building commission leases for [2022](#) are [\\$2,704,385](#). This represents a 1.0% increase compared to the previous year.

- IV. The total property taxes extended or abated for [2021](#) were [\\$76,726,246](#).

The estimated total property taxes to be levied for [2022](#) are [\\$80,624,032](#). This represents a 5.08% increase over the previous year.

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

By: Michael Thomas

Secretary

Business Office:DSS

Board of Education meeting

[December 19, 2022](#)

	A	B	C	D	E	F	G	H	I	J	K	
1	Residential Property Taxes Paid to District 204											
2	2021 Actual to 2022 Estimated											
3												
4	Property #1			Property #2			Property #3			Property #4		
5	<u>2021 Actual</u>			<u>2021 Actual</u>			<u>2021 Actual</u>			<u>2021 Actual</u>		
6	2021 Market Value	1,167,530		2021 Market Value	776,225		2021 Market Value	470,700		2021 Market Value	182,360	
7	Assessed Value (10% of Market Value)	116,753		Assessed Value (10% of Market Value)	77,623		Assessed Value (10% of Market Value)	47,070		Assessed Value (10% of Market Value)	18,236	
8	Multiplier	3.0027		Multiplier	3.0027		Multiplier	3.0027		Multiplier	3.0027	
9	2021 EAV	350,574		2021 EAV	233,077		2021 EAV	141,337		2021 EAV	54,757	
10												
11	2021 Total District 204 Tax Rate	0.02159		2021 Total District 204 Tax Rate	0.02159		2021 Total District 204 Tax Rate	0.02159		2021 Total District 204 Tax Rate	0.02159	
12												
13	2021 Tax Before Exemptions	7,570		2021 Tax Before Exemptions	5,033		2021 Tax Before Exemptions	3,052		2021 Tax Before Exemptions	1,182	
14												
15	Total Amount of Exemptions	216		Total Amount of Exemptions	216		Total Amount of Exemptions	216		Total Amount of Exemptions	216	
16												
17	2021 Final Tax Amount Paid to District 204	7,354		2021 Final Tax Amount Paid to District 204	4,817		2021 Final Tax Amount Paid to District 204	2,836		2021 Final Tax Amount Paid to District 204	966	
18												
19	<u>2022 Estimated</u>			<u>2022 Estimated</u>			<u>2022 Estimated</u>			<u>2022 Estimated</u>		
20	Est. 2022 Market Value	1,185,043		Est. 2022 Market Value	787,868		Est. 2022 Market Value	477,761		Est. 2022 Market Value	185,095	
21	Assessed Value (10% of Market Value)	118,504		Assessed Value (10% of Market Value)	78,787		Assessed Value (10% of Market Value)	47,776		Assessed Value (10% of Market Value)	18,510	
22	Est. Multiplier	3.0027		Est. Multiplier	3.0027		Est. Multiplier	3.0027		Est. Multiplier	3.0027	
23	Est. 2022 EAV	355,833		Est. 2022 EAV	236,573		Est. 2022 EAV	143,457		Est. 2022 EAV	55,579	
24												
25	Est. 2022 Total District 204 Tax Rate	0.02232		Est. 2022 Total District 204 Tax Rate	0.02232		Est. 2022 Total District 204 Tax Rate	0.02232		Est. 2022 Total District 204 Tax Rate	0.02232	
26												
27	Est. 2022 Tax Before Exemptions	7,942		Est. 2022 Tax Before Exemptions	5,280		Est. 2022 Tax Before Exemptions	3,202		Est. 2022 Tax Before Exemptions	1,241	
28												
29	Est. Total Amount of Exemptions	223		Est. Total Amount of Exemptions	223		Est. Total Amount of Exemptions	223		Est. Total Amount of Exemptions	223	
30												
31	Est. 2022 Final Tax Amount Paid to District 204	7,719		Est. 2022 Final Tax Amount Paid to District 204	5,057		Est. 2022 Final Tax Amount Paid to District 204	2,979		Est. 2022 Final Tax Amount Paid to District 204	1,017	
32												
33	Difference-Tax Year 2021 to Tax Year 2022	365		Difference-Tax Year 2021 to Tax Year 2022	240		Difference-Tax Year 2021 to Tax Year 2022	143		Difference-Tax Year 2021 to Tax Year 2022	51	

DATE 11/03/22 TAX YEAR 2021 ***DRAFT*** AGENCY TAX RATE REPORT ***DRAFT***

				PRIOR YEAR COOK COUNTY EAV		3,804,964,139	COOK COUNTY		2021 EAV
AGENCY 04-2060-000 LYONS TOWNSHIP HIGH SCHOOL 204				CURR NEW PROP, ANNEX., REC. TIF VAL,			DUPAGE		3,514,376,604
PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION				EXP. INCENTIVES MINUS DISCONNECT PROP		7,773,528	LAKE		
				TOTAL		3,812,737,667	WILL		
							KANE		
2020 AGGREGATE EXTENSION		2021 EAV MINUS NEW PROP, ANNEX.,					MCHENRY		
X 1.0140		REC TIF VAL, EXP. INCENTIVES					DEKALB		
		PLUS DISCONNECTIONS					GRUNDY		
				LIMITING RATE			KANKAKEE		
73,020,930	/	3,506,603,076	=	2.083					
						AGENCY OVERALL EAV	3,514,376,604	TOTAL	3,514,376,604

FUND DESCRIPTION OF FUND	LEVY AMOUNT	LOSS	TOTAL LEVY	TAX RATE	MAXIMUM	PRELIMINARY	PTELL	100.00% OF	FINAL TAX
	LOSS AMOUNT	%		CEILING	ALLOWABLE	TAX RATE	REDUCED LEVY	BURDEN IN	RATE
					LEVY		SEE BELOW	COOK COUNTY	
008 I.M.R.F.	1,473,968	3	1,518,187	0.0000	1,518,187	0.0432	1,454,951*	1,454,951	0.0414
	44,219								
016 SOCIAL SECURITY	1,270,662	3	1,308,782	0.0000	1,308,782	0.0372	1,251,118*	1,251,118	0.0356
	38,120								
019 LIABILITY INSURANCE	0	3	0	0.0000	0	0.0000		0	0.0000
	0								
051 TRANSPORTATION	2,592,151	3	2,669,916	0.0000	2,669,916	0.0760	2,558,466*	2,558,466	0.0728
	77,765								
052 EDUCATION	59,503,793	3	61,288,907	0.0000	61,288,907	1.7439	58,693,603*	58,693,603	1.6701
	1,785,114								
053 BUILDING	8,945,462	3	9,213,826	0.5500	9,213,826	0.2622	8,824,599*	8,824,599	0.2511
	268,364								
054 BUILDING BONDS (BONDS & INT. SCHOOL)	0		0	0.0000	0	0.0000		0	0.0000
	0								
055 WORKING CASH FUNDS	0		0	0.0500	0	0.0000		0	0.0000
	0								
056 LIFE SAFETY	0		0	0.1000	0	0.0000		0	0.0000
	0								
058 SPECIAL EDUCATION	406,612	3	418,810	0.4000	418,810	0.0119	400,638*	400,638	0.0114
	12,198								
182 LIFE SAFETY BOND	0		0	0.0000	0	0.0000		0	0.0000
	0								
261 DEFICIENCY IN TAX LEVY	0	3	0	0.0000	0	0.0000		0	0.0000
	0								
400 LIMITED BONDS	2,575,605	4	2,678,629	0.0000	2,678,629	0.0762		2,678,629	0.0762
	103,024								
402 LIFE SAFETY LIMITED BONDS	0	4	0	0.0000	0	0.0000		0	0.0000
	0								
408 LEVY ADJUSTMENT PA 102-0519	864,242		864,242	0.0000	864,242	0.0246		864,242	0.0246
	0								

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
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Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education
From: Brian Stachacz
Date: 11/29/2022
Re: 2022 Supplemental Tax Levy for Bond & Interest Payments

Information: Prior to 2009, school districts were not allowed to increase the tax levy in the Bond & Interest Fund. The amount of the annual levy in that fund was the same amount as the last year prior to the implementation of the Property Tax Extension Limitation Law and it could not be increased. In 2009 however, the Local Government Debt Reform Act of the State of Illinois allowed taxing bodies the ability to increase the tax levy in the Bond & Interest Fund by the lesser of 5% or the Consumer Price Index in December of the prior year. In December of 2021, the CPI was 7% but since we are capped at a 5% increase, District 204 can increase last year's tax levy in the Bond & Interest Fund by 5.0%.

The District's Bond & Interest levy for Tax Year 2021 was \$2,575,605. The 5.0% increase allows for an additional \$128,780 to be added to the levy for Tax Year 2022, bringing the total proposed 2022 levy in the Bond & Interest Fund to \$2,704,385.

When the District sold bonds in December of 2013 and January of 2014, the debt payment schedule assumed that a CPI increase would be added to the levy every year until the bonds were paid in full in the year 2022.

A copy of the resolution, necessary to increase the Bond & Interest Levy as discussed, is attached for your review. It is required to be a separate resolution from that of the general tax levy and will appear on the December 2022 Board meeting agenda as a separate item as well.

Recommendation: The Board of Education approve the resolution authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

MINUTES of a regular public meeting of the Board of Education of Township High School District Number 204, Cook County, Illinois, held in Room 103 of the North Campus, 100 South Brainard Avenue, LaGrange, Illinois, in said School District at 7:30 o'clock P.M., on the 19th day of December, 2022.

* * *

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, Kari Dillon, the President, and the following members were physically present at said location: _____

The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference: _____

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever: _____

The President announced that in view of the current financial condition of the District, the Board of Education would consider the adoption of a resolution authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of the District.

Whereupon Member _____ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

* * *

WHEREAS, Township High School District Number 204, Cook County, Illinois (the “*District*”), is a duly organized School District operating under the provisions of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the “*School Code*”); and

WHEREAS, the District has heretofore issued and has outstanding its General Obligation Limited School Bonds, Series 2013 (the “*Bonds*”); and

WHEREAS, the Bonds were issued as limited bonds pursuant to and in accordance with the provisions of Section 15.01 of the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”); and

WHEREAS, pursuant to a resolution adopted by the Board of Education of the District (the “*Board*”) on the 28th day of October, 2013, as supplemented by a Notification of Sale for the Bonds, dated the 5th day of November, 2013, and as further supplemented by resolutions adopted by the Board on the 21st day of December, 2015, the 19th day of December, 2016, the 18th day of December, 2017, the 17th day of December, 2018, the 16th day of December, 2019, the 14th day of December, 2020, and the 20th day of December, 2021 (together, the “*Bond Resolution*”), and in accordance with the provisions of the School Code and the Debt Reform Act, the District has heretofore levied taxes upon all of the taxable property within the District to pay the principal of and interest on the Bonds as set forth in Column (B) of the schedule attached hereto as *Exhibit A*; and

WHEREAS, the Bond Resolution has been filed with the County Clerk of the County of Cook, Illinois (the “*County Clerk*”); and

WHEREAS, pursuant to the Bond Resolution, the District directed the County Clerk to extend the taxes levied in the Bond Resolution to pay principal of and interest on the Bonds in accordance with the terms of the Bond Resolution; and

WHEREAS, although the obligation of the District to pay the Bonds is a general obligation under the School Code and all taxable property in the District is subject to the levy of taxes to pay the Bonds without limitation as to rate, the amount of said taxes that will be extended to pay the Bonds is limited by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "*Tax Extension Limitation Law*"); and

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the "*Base*"), which is an amount equal to that portion of the extension of the District for the 1994 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2022 is equal to \$2,704,384.89 (the "*2022 Base*"); and

WHEREAS, the principal of and interest due on the Bonds is set forth in Column (A) of *Exhibit A* and in certain levy years exceeds the taxes levied in the Bond Resolution; and

WHEREAS, in accordance with the School Code, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the 2022 Base or the amount of the principal of and interest due on the Bonds payable

from the taxes levied for each such levy year (including principal of and interest due on the Bonds in excess of the taxes levied in prior years), whichever is less; and

WHEREAS, the Board has heretofore determined and does hereby determine that it is necessary and in the best interests of the District that the District adopt a supplemental tax levy to pay the principal of and interest on the Bonds as further described herein:

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Education of Township High School District Number 204, Cook County, Illinois, as follows:

Section 1. The preambles to this Resolution are hereby found and determined to be true, correct and complete and are hereby incorporated into this Resolution by this reference.

Section 2. The District does hereby levy for the year 2022, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levies shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Resolution. A schedule showing the aggregate of the taxes levied in the Bond Resolution and the taxes levied in this Resolution is set forth in Column (D) of *Exhibit A*.

Section 3. Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk, and it shall be the duty of the County Clerk to in and for the year 2022, ascertain the rate necessary to produce the tax as set forth in Column (D) of *Exhibit A*, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amount aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District, and when collected, the taxes hereby levied shall be placed to the

credit of the special fund heretofore created and designated as the “School Bond and Interest Fund,” which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds; and a certified copy of this Resolution shall also be filed with the School Treasurer who receives the taxes of the District.

Section 4. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 5. All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted December 19, 2022.

President, Board of Education

Secretary, Board of Education

EXHIBIT A

SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED

YEAR OF LEVY	(A) DEBT SERVICE ON THE 2013 BONDS	(B) TAXES LEVIED IN 2013, 2014, 2015 2016, 2017, 2018, 2019, 2020 AND 2021	(C) 2022 SUPPLEMENTAL TAX LEVY FOR 2013 BONDS	(D) TOTAL TAXES TO BE EXTENDED TO PRODUCE
2021 ***	\$2,647,585.00 ***	\$2,575,604.66 ***	\$0.00 ***	\$2,575,604.66 ***
2022	2,701,347.50	2,575,604.66	128,780.00	2,704,384.66

Member _____ moved and Member _____
seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion thereof, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE: _____

The following members voted NAY: _____

Whereupon the President declared the motion carried and said resolution adopted, and in open meeting approved and signed said resolution and directed the Secretary to record the same in full in the records of the Board of Education of Township High School District Number 204, Cook County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF MINUTES AND RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Township High School District Number 204, Cook County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 19th day of December, 2022, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 19th day of December, 2022.

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois, and as such official I do further certify that on the ____ day of December, 2022, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

duly adopted by the Board of Education of Township High School District Number 204, Cook County, Illinois, on the 19th day of December, 2022, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of December, 2022.

County Clerk

[SEAL]

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of Township High School District Number 204, Cook County, Illinois (the “*District*”), and as such official I do further certify that on the 19th day of December, 2022, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION authorizing a supplemental tax levy to pay the principal of and interest on outstanding limited bonds of Township High School District Number 204, Cook County, Illinois.

duly adopted by the Board of Education of the District on the 19th day of December, 2022, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 19th day of December, 2022.

School Treasurer

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6474 · Email: bstachacz@lths.net · Website: www.lths.net



Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education
From: Brian Stachacz
Date: 11/29/2022
Re: FY23 Property Tax Relief Grant

Information: In 2017, the State of Illinois changed the process for school funding. As part of that legislation, a Property Tax Relief Grant was created in order for school district's to have the opportunity to reduce their tax levy and in doing so receive a grant from the State of Illinois to replace some or all of the lost revenue in the tax levy. In the current year, there is \$49.7 million that has been allocated to fund such grants. The State has published a list of eligibility for the grant based on a District Adjusted Operating Tax Rate divided by and Average Operating Tax Rate of Organizational Type. District 204 is currently ranked 642nd in line for a grant with \$797 million in possible grants available to the districts that are ahead of us. By the simple math, it is very possible that all \$49.7 million will be used long before we have the opportunity to receive a grant. However, in the unlikely event that we are selected for the grant, I would like to explain the process of obtaining a grant in the event that the Board would like to apply for one.

The grant process starts with us filing an application with the State Board of Education no later than January 9th of 2023. According to the State, we will be notified of our grant status no later than the March 1st of 2023 and could start to receive payment in May/June of 2023, provided that we accept the grant and file a property tax abatement resolution with the county.

In order to participate in the grant program, District 204 would need to provide \$2.98 million of property tax relief in the 2022 and 2023 Tax Years in order to receive \$1.3 million of grant money from the state in each year. In FY 24 and FY25, we would lose roughly \$1.7 million in revenue in each year due to participation in this grant program. However, in future years, the \$1.3 million grant will be included with our state funding total. What this means is, if the state continues to appropriate money at this level, we have effectively increased our total state revenue by \$1.3 million for all future years. Additionally, we can without penalty, increase our levy two years after receiving the grant, back to the amount that it otherwise would have been without participation in the grant. The \$2.98 million that we reduced (abated) could be added back to our extension base for the 2024 Tax Levy.

This would allow us to potentially re-capture, over two years, the loss of \$3.4 million from the first two years. Once we have re-captured the \$3.4 million, we could then reduce the levy again in the 4th or 5th year by the amount of money that the state is providing (through an abatement process), assuming though that they are continuing to provide these funds in our base funding amount. The tax relief provided in the 4th or 5th year may continue until the state no longer funds us with these dollars. This will need to be discussed at future point as there may be a loss of tax levy revenue in future tax levies.

The positive point here is that the Board could potentially provide the taxpayers in the community with some property tax relief. The negative side to this program is that we will see our total tax levy vary dramatically over the next several years. Additionally, years three and four of the process that I explained are critical to the district as those are the years in which we would re-capture the loss of \$3.4 million from the first two years. If the state stops funding in one of those two years, we may lose all or at least a portion of that money forever.

At tonight's meeting, we are asking the Board of Education for approval to submit the grant application so that District 204 can be considered for the grant if it becomes available.

Recommendation: The Board of Education approve submission of the Property Tax Relief Grant Application for FY23 to the Illinois State Board of Education.

LYONS TOWNSHIP HIGH SCHOOL

DISTRICT 204 OFFICES 100 S. Brainard Ave., LaGrange, IL 60525-2101
· Tel: (708) 579-6462 · Fax: (708) 579-6454 · Email: bstachacz@lths.net · Website: www.lths.net



Brian Stachacz
Director of Business Services

Memorandum

To: Dr. Brian Waterman, Board of Education
From: Brian Stachacz
Date: 11/29/2022
Re: Abbey Paving and Sealcoating Co, Inc. Final Change Order #1

Information: Attached is the final Change Order on our contract with Abbey Paving. Abbey Paving is the company that completed the work at the South Campus parking lot last summer. The contract with Abbey Paving included a \$50,000 allowance to address unknown issues during the project. That allowance was used and the final Change Order increases the total amount of the contract by \$5,805.85. An itemized list of the uses of the allowance money and the additional amount are listed on the Change Order document. The original contract amount was \$418,000 and the final amount, including this Change Order will be \$423,805.85. In order to pay the additional amount, the Board of Education has to approve the amount that is attributable to the Change Order. This contract will be completed and closed after this final payment is made.

Recommendation: The Board of Education approve Change Order #1 with Abbey Paving and Sealcoating Co, Inc. as presented.

AIA Document G701™ -- 2017

Change Order

PROJECT: (Name and address) Project 2021.076 - 2022 South Campus Site Work 4900 South Willow Springs Rd. Western Springs, IL	CONTRACT INFORMATION: Contract For: General Construction Date: February 23, 2022	CHANGE ORDER INFORMATION: Change Order Number: 001 Date: November 2, 2022
OWNER: (Name and address) Lyons Township High School Dist. 204 100 S. Brainard Ave. LaGrange, IL 60525	ARCHITECT: (Name and address) DLA Architects, Ltd. Two Pierce Place, Suite 1300 Itasca, IL 60143	CONTRACTOR: (Name and address) Abbey Paving and Sealcoating Co., Inc. 1949 County Line Rd. Aurora, IL 60502

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

1. COR #1 - Dumpsite for PetroMat to remove existing asphalt:	ADD \$6,254.00
2. COR #2 - Re-feed power to parking lot light pole:	ADD \$3,050.00
3. COR #3 - Approx. 1411 tons of CA6R from Reliable Materials to recycled concrete:	ADD \$4,726.85
4. COR #4 - Use commercial binder and surface:	ADD \$6,210.00
5. COR #5 - New unit price for undercuts:	ADD \$30,191.00
6. COR #6 - Install concrete lock to secure Rip Rap per Owner's request:	ADD \$2,874.00
7. COR #7 - Cost to lower existing power line feed for Corral Building:	ADD \$2,500.00
8. Allowance Monies:	DEDUCT (\$50,000.00)

TOTAL THIS CHANGE ORDER: \$5,805.85

The original Contract Sum was	\$ 418,000.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 418,000.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 5,805.85
The new Contract Sum including this Change Order will be	\$ 423,805.85

The Contract Time will be increased by Zero (0) days.
 The new date of Substantial Completion will be unchanged

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

DLA Architects, Ltd. ARCHITECT (Firm name) SIGNATURE Paul N. Gajda PRINTED NAME AND TITLE 11.04.22 DATE	Abbey Paving and Sealcoating Co., Inc. CONTRACTOR (Firm name) SIGNATURE John Gillian PRINTED NAME AND TITLE 11/4/2022 DATE	Lyons Township High School District 204 OWNER (Firm name) SIGNATURE Brian Stachacz, Dir. of Business Services PRINTED NAME AND TITLE DATE
---	--	--

LYONS TOWNSHIP HIGH SCHOOL

BRIAN P. WATERMAN, SUPERINTENDENT

bwaterman@lths.net

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



708-579-6451

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

TO: District #204 Board of Education

FROM: Dr. Brian Waterman, Superintendent
Ed Piotrowski, Director of Human Resources
Dr. Jennifer Rowe, Director of Equity and Belonging
Dr. Jennifer Tyrrell, Principal
Kristine Zieman, Coordinator of Assessment and Research

DATE: Monday, December 5, 2022

RE: Strategic Plan Progress Update (Goal Three and Goal Four)

During the December 5 Committee of the Whole Meeting, the leadership team will share an update regarding Goal Four and Goal Five of the strategic plan. The update will include a brief overview of the Scorecard and Action Plans for each of these goals. In addition to the overview, we will highlight specific areas within each of the goals. These highlight areas will include:

- ✓ Goal Three (High Quality, Diverse Staff)
 - Update to Hiring Practices and Partnerships with Colleges/Universities
 - Evolution of Professional Learning for Employee Workgroups
 - ParaEducator Staff
 - Classified/Non-contractual Staff
 - Certified Staff
 - Early Dismissal and Late Start Focus Areas (2022-23)
- ✓ Goal Four (Family and Community Partnerships)
 - Community Engagement Events (Fall, 2022)
 - Associate School Articulation Efforts
 - 8th Grade to 9th Grade Transition Process

Within this packet of materials, you will find Goal Three and Goal Four Scorecards, as well as Goal Dashboards that contain the strategies, rationale, and general timelines for each of the goals. All of this information for each of the five strategic plan goals is also posted on the [LTHS Strategic Plan Website](#).

Recommendation

No action is required. This item is informational.



DATA DASHBOARD

GOAL 3: HIGH QUALITY, DIVERSE STAFF

INVEST IN STAFF AND CULTURE TO ENSURE INNOVATION, COLLABORATION AND ACCOUNTABILITY.

Goal Champion: Ed Piotrowski, Director of Human Resources

Action Team Members:

Michael Archbold, Kirstin Bacon, Jason Brauer, Shannon Donahue, Kelly Dostal, Linda Heilenbach, Nikita Hulbert, David Labarbera, Allie Laskowski, Missy Mitidiero, Melissa Moore, Annette Orrico, Lauren Rabbitt, Bryan Radavich, Jessica Roessler, Jennifer Rowe

Goal Statement:

Invest in staff and culture to ensure innovation, collaboration, and accountability.

Strategies

- Enhance staff satisfaction, innovation, and campus unity through engagement, collaboration, voice, and professional development.
- Attract, recruit, hire, mentor and support strong employees who reflect the LT community and commit to our mission, vision, core values, and goals.

District Scorecard Goal Metrics

- Staff Demographic Data
- Certified and Non-Certified Staff Retention Data
- Certified and Non-Certified Staff Panorama Survey Data (Sense of Belonging)
- Special Population Endorsements
- Staff Engagement (Co-Curriculars, Professional Development, etc.)

GOAL 3: History/Rationale for Critical Improvement

The continued strength of LTHS is dependent on the relationships that we build, not only with the students and families of Lyons Township High School, but with the staff that work to support our students. The strategies aligned to this goal include expanding on those relations and enhance our efforts to support our staff in all aspects of their employment.

We strive to strengthen our efforts to enhance staff satisfaction by integrating the Portrait of an Employee into the District’s goals and initiatives. We also wish to enhance staff satisfaction and innovation by providing meaningful and ongoing professional development designed to foster individual and collective growth as well as increasing our sense of belonging. Additionally, we wish to establish partnerships with outside organizations to strengthen the pool of diverse candidates with the goal of having the staff at Lyons Township High School mirror the communities that we serve.

Strategy	Why this Issue Became a Critical Strategy
<p>Enhance staff satisfaction, innovation, and campus unity through engagement, collaboration, voice, and professional development.</p>	<p>As curricular offerings and the structures we employ to support our students continue to expand and evolve, it is essential that we focus on efforts to enhance staff satisfaction, innovation and campus unity. We are at our best when we have the tools and skills needs to best support our students and each other. By focusing on staff engagement, collaboration, voice and professional development, LTHS will be in a position where we can build upon an already strong foundation to strengthen our staff, which will also work to provide the most positive and meaningful experiences for our students as possible.</p>
<p>Attract, recruit, hire, mentor and support strong employees who reflect the LT community and commit to our mission, vision, core values, and goals.</p>	<p>It is a goal of District 204 to have a staff that is representative of the students and communities that we serve. Data has shown that there is not the demographic alignment between students and staff, and it is essential to work to continue to explore opportunities to close these gaps. Additionally, it is imperative to provide ongoing support to staff throughout their careers in order to retain strong employees who reflect our community and mission. In this work, we will be exploring additional partnerships with colleges and universities to work with students working toward careers in education, strengthening programs to mentor staff when they join LTHS and by enhancing efforts to support staff throughout their careers.</p>

GOAL 3: Strategy and Related Success Measures

By June 2023

- Establishment of a committee to examine staff gatherings.
- Exploration of what other school districts do to foster collaboration among faculty and staff from different areas.
- Continued evolution of the Induction and Mentoring Program for certified staff.
- Include Portrait of Employee in job descriptions/postings/meeting agendas.
- Follow-up communication to staff (sharing results) after soliciting input and participation.
- Continuation and expansion of staff appreciation days.
- Continuation of C/NC Professional Development Committee.
- Continued and expanded use of Handshake, outreach to colleges/universities with diverse candidates in educational fields.
- Hosting and participating in additional career fairs, both in person and virtually.
- Expansion of screening videos from an equity lens, expansion of implicit bias training.

By June 2024

- Printed “thank you” cards for staff to recognize each other.
- Organization of staff gatherings during the school day on non-regular days (Institute Days, Early Dismissals, etc.)
- Divisional/Schoolwide staff recognition in communications/newsletters/large group settings.
- Consider ways to foster staff and interpersonal connections between the campuses.
- Explore pathways to educator opportunities for students of color.
- Explore pathways for non-certified staff to move into teaching areas.
- Create formal and informal mentoring programs for all workgroups.
- Peer observation of staff in other areas.
- Explore compensation and incentive models for staff.

GOAL 3: Strategy Actions for 2022-2023

Strategy 7

Investigating	Developing	Implementing
		Include Portrait of Employee in job descriptions/postings/meeting agendas.
		Follow-up communication to staff (sharing results) after soliciting input and participation.
	Continuation and expansion of staff appreciation days.	Continuation and expansion of staff appreciation days.
	Continuation of C/NC Professional Development Committee.	Continuation of C/NC Professional Development Committee.
		Establishment of a committee to examine staff gatherings.
	Continued evolution of the Induction and Mentoring Program for certified staff.	Continued evolution of the Induction and Mentoring Program for certified staff.
Exploration of what other school districts do to foster collaboration among faculty and staff from different areas.		

GOAL 3: Strategy Actions for 2022-2023

Strategy 8

Investigating	Developing	Implementing
		Continued and expanded use of Handshake, outreach to colleges/universities with diverse candidates in educational fields
	Hosting and participating in additional career fairs, both in person and virtually.	Hosting and participating in additional career fairs, both in person and virtually.
	Expansion of screening videos from an equity lens, expansion of implicit bias training.	Expansion of screening videos from an equity lens, expansion of implicit bias training.

GOAL 3: HIGH QUALITY, DIVERSE STAFF

INVEST IN STAFF AND CULTURE TO ENSURE INNOVATION, COLLABORATION AND ACCOUNTABILITY.

GOAL METRICS

DATA

STAFF DEMOGRAPHICS – CERTIFIED STAFF

The percentage of non-white certified staff, with a target of annual new hire demographics matching or exceeding non-white student demographic percentages.

Baseline: 6.6%
Target: 7%

STAFF DEMOGRAPHICS – NON-CERTIFIED STAFF

The percentage of non-white non-certified staff, with a target of annual new hire demographics matching or exceeding non-white student demographic percentages.

Baseline: 22.4%
Target: 25%

STAFF RETENTION - CERTIFIED

The percentage of certified staff who return to the district. This measures voluntary and involuntary turnover from the prior school year, but excludes retirements.

Baseline: 97.2%
Target : 95%

STAFF RETENTION – NON CERTIFIED

Percentage of non-certified staff who return to the district. This measures voluntary and involuntary turnover from the prior school year, but excludes retirements.

Baseline: 88.4%
Target: 90%

PANORAMA SURVEY - CERTIFIED STAFF

Percent of certified staff responding favorably to Sense of Belonging reported on Panorama Survey.

Coming Soon

PANORAMA SURVEY - NON-CERTIFIED STAFF

Percent of non-certified staff responding favorably to Sense of Belonging reported on Panorama Survey.

Coming Soon

SPECIAL POPULATION ENDORSEMENTS

Percent of staff holding LBS1, EL, Reading, and/or Bilingual content endorsements.

Baseline: 16.8%
Target: 20%

STAFF ENGAGEMENT

Percent of all staff who participate in co-curriculars, school-sponsored professional development and committee work that supports district goals.

Coming Soon



DATA DASHBOARD

GOAL 4: FAMILY & COMMUNITY PARTNERSHIPS

PARTNER WITH FAMILIES AND THE COMMUNITY TO SUPPORT AND EXPAND LEARNING OPPORTUNITIES FOR ALL STUDENTS.

Goal Champion: Brian Waterman, Superintendent

Action Team Members:

Jaime Bronuskas, Dan Buys, Toby Casella, Karen Jackowiak, Bill Lanspeary, Sue McClenahan, Will Meuer, Jim Mshar, Mary Lin Muscolino, Danielle Osborne, Angie Patel, Beth Rappa, Jennifer Tyrrell, Jill Vaupell, Krista Wilcox

Goal Statement:

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

Strategies

- Build confidence and engagement with families and the communities through improved communication, collaboration, and transparency.
- Partner with the community to offer learning opportunities to expose students to potential career pathways and community services.
- Promote high school readiness by fostering communication, collaboration, and connection with our associate school districts.

District Scorecard Goal Metrics

- Open Rate (Weekly Principal Message)
- Open Rate (Monthly Board Briefs)
- Participation Rate (5Essentials Family Survey)
- Participation Rate (P/T Conferences)
- Participation Rate (Career Internship/Work related Experience)
- Freshman Preparedness Survey
- Freshman to Sophomore College Persistence
- 6-year College Graduation Rate

GOAL 4: History/Rationale for Critical Improvement

LTHS has been a pillar in this community for over a century, and it begins with the partnerships we enjoy with our families, our associate schools, and our extended school community. The strategies aligned to this goal include expanding on those partnerships and enhancing our efforts in communication, collaboration, and transparency. This includes traditional methods of communication (website, social media, and electronic communication), as well as increasing parent/guardian voice through new channels.

We aim to enhance existing business and community partnerships within our community and evolve the career-related exposure students can access while at LTHS. We also wish to enhance the articulation efforts with our associate schools, promote high school readiness among all students, and provide support/guidance in this effort.

Making progress within our family/community partnerships and the aligned strategies in Goal Four is critical because we know we must maximize our available community resources to help all students graduate prepared for life, college, and career success.

Strategy	Why this Issue Became a Critical Strategy
<p>Build confidence and engagement with families and the communities through improved communication, collaboration, and transparency.</p>	<p>Research suggests confidence in public schools is on the decline, and the COVID-19 pandemic had a negative impact on relationships with many families. This has resulted in a decrease in overall satisfaction and increasing numbers of families feeling like they have little voice and engagement in decision-making within schools, including at LTHS. This includes a perception that the COVID-19 pandemic compromised our district's reputation, and there appears to be inaccurate perceptions, lack of access to trusted information, misunderstanding about equity and belonging efforts, as well as concerns regarding communication, collaboration, and transparency. The political challenges and civic and social unrest seen nationally have impacted our district, as well.</p>
<p>Partner with the community to offer learning opportunities to expose students to potential career pathways and community services</p>	<p>Data indicates learning opportunities that provide a clear pathway for college, career, and life readiness are an area of growth for our district. Currently, we have limited formal business and career community partners to support this effort, and there is opportunity for improvements. The COVID-19 pandemic also impacted engagement with partners, and there is a need to increase service learning opportunities for students. The newly identified LTHS Portrait of a Graduate recognizes the need for ensuring the curriculum is relevant, rigorous, and accessible to all students.</p>
<p>Promote high school readiness by fostering communication, collaboration, and connection with our associate school districts.</p>	<p>The State of Illinois has identified PK-12 readiness indicators, as well as measures for college, career and life success, and there is room for improvement in ensuring that our students, families, and associate schools understand these indicators. This includes high school readiness indicators that are measured Illinois School Report Card. The COVID-19 pandemic impacted articulation and collaboration efforts with our associate schools, and there is an opportunity for improvement as it relates to the transition from 8th to 9th grade. There is an opportunity support our associate school districts in their effort to ensure that all students complete Algebra prior to high school, and in ensuring that all students are on track during their 9th grade year.</p>

GOAL 4: Strategy and Related Success Measures

By June 2023

- Launch re-designed website, mass communication system, mobile app, and use of text messages.
- Update social media guidelines and best practices.
- Administer 5Essentials Parent/Community survey.
- Share strategic plan in easily digestible format through articulation events, promotional materials (video and written), and strategic plan website.
- Develop inventory/database of all current business/community partnerships that result in student experiences.
- Develop inventory/database of current dual credit opportunities.
- Share 5Essential data, identify targets, and increase participation rate.
- Investigate other school district’s strategies for involving families.
- Investigate other school districts who excel with career pathways and community services.

By June 2024

- Launch re-designed 8th grade to 9th grade transition program for Summer 2024.
- Develop parent/guardian handbook with relevant school-based information.
- Develop a system to track student exposure to work experience and career-related internships.
- Begin teacher to teacher (8th Grade to 9th Grade) articulation opportunities with our Associate Schools.
- Communicate high school readiness indicators and provide updates regarding progress of former students with Associate Schools.
- Report results of 5Essentials and Panorama Survey.
- Convene a “college readiness” night for 9th grade students and families.
- Publish a list of service-earning projects and internship opportunities.

By June 2025

- Update/re-design Academic Program Guide to enhance information related to post secondary/career pathways.

By June 2026

- Implement service-learning system as a graduation requirement.

GOAL 4: Strategy Actions for 2022-2023 (Communications)

Strategy 9

Investigating	Developing	Implementing
Explore what information parents/guardians are most interested in receiving?	Develop parent/guardian handbook with relevant school-based information.	Launch re-designed website, mass communication system, mobile app, and use of text messages.
Investigate other school district's strategies for involving families.	Share 5Essential data, identify targets, and increase participation rate.	Administer 5Essentials Parent/Community survey.
		Share strategic plan in easily digestible format through articulation events, promotional materials (video and written), and strategic plan website.
		Update social media guidelines and best practices.

GOAL 4: Strategy Actions for 2022-2023 (Community Partnerships)

Strategy 10

Investigating	Developing	Implementing
Develop a system to track student exposure to work experience and career related internships.	Develop inventory/ database of all current business/ community partnerships that result in student experiences.	
Update/re-design Academic Program Guide to enhance information related to post secondary/career pathways.	Develop inventory/ database of current dual credit opportunities.	
Investigate other school districts who excel with career pathways and community services.		
Investigate other school districts who excel with career pathways and community services.		

GOAL 4: Strategy Actions for 2022-2023 (Associate School Articulation)

Strategy 11

Investigating	Developing	Implementing
Launch re-designed 8th grade to 9th grade transition program for Summer 2024.	Communicate high school readiness indicators and provide updates regarding progress of former students with Associate Schools.	
Begin teacher to teacher (8th Grade to 9th Grade) articulation opportunities with our Associate Schools.		

GOAL 4: FAMILY & COMMUNITY PARTNERSHIPS

PARTNER WITH FAMILIES AND THE COMMUNITY TO SUPPORT AND EXPAND LEARNING OPPORTUNITIES FOR ALL STUDENTS.

GOAL METRICS

DATA

PRINCIPAL MESSAGE OPEN RATE

Average yearly percentage of recipients who open the Weekly Principal Message

Baseline: 70.5%
Target: 73%

BOARD BRIEFS OPEN RATE

Average yearly percentage of recipients who open monthly Board Briefs

Baseline: 60.7%
Target: 63%

PARTICIPATION RATE - 5ESSENTIALS SURVEY

Yearly percentage of families who participate in the 5Essentials survey

Baseline: 9.2%
Target: 20%

PARTICIPATION RATE - P/T CONFERENCES

Percent of students whose families participate in P/T Conferences

Baseline: 34.0%
Target: 42%

PARTICIPATION RATE - INTERNSHIP/WORK EXPERIENCE

Percent of students who participate in a career internship or work-related experience.

Coming Soon

FRESHMAN PREPAREDNESS SURVEY

Percent of freshman students who report feeling prepared for their freshman year during the Spring of their freshman year.

Coming Soon

FRESHMAN TO SOPHOMORE COLLEGE PERSISTANCE

Percentage of LTHS graduates who enrolled in college the first year after high school and returned for a second year of college, as measured by the National Student Clearinghouse.

Baseline: 94.0% (Class of 2020)
Target: 95% (Class of 2021)

6 YEAR COLLEGE GRADUATION RATE

Percentage of LTHS graduates who²²² earn a college degree within 6 years of high school graduation.

Baseline: 65.0% (Class of 2016)
Target: 66%

LYONS TOWNSHIP HIGH SCHOOL



Strategic Plan Goals Three and Four Update

December 5, 2022



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Strategic Plan Goal 3 Update

LTHS is committed to providing a high quality education to all students. Goal 3 of the strategic plan addresses the action steps LTHS is taking to **invest in staff and culture to ensure innovation, collaboration and accountability**. Goal 3 strategies focus on attracting, retaining and supporting staff members and represent the district's commitment to honor our tradition of excellence, foster innovation, and empower ALL students in their quest for a fulfilling life.



Goal 3: High Quality, Diverse Staff

INVEST IN STAFF + CULTURE TO ENSURE INNOVATION,
COLLABORATION, + ACCOUNTABILITY

*Enhance staff satisfaction,
innovation and campus unity
through engagement,
collaboration, voice, and
professional development.*

*Attract, recruit, hire, mentor
and support strong employees
who reflect the LT community
and commit to our mission,
vision, core values and goals.*

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Goal 3: High Quality, Diverse Staff

STRATEGY 7

Enhance staff satisfaction, innovation, and campus unity through engagement, collaboration, voice, and professional development.

- Integrate the Portrait of an Employee into District initiatives and goals
- Increase opportunities to live Mission, Vision, & Core Values
- Increase staff voice
- Increase staff satisfaction and sense of belonging to impact culture and climate
- Increase staff engagement
- Enhance staff collaboration practices
- Improve division team effectiveness
- Ensure an effective staff professional learning system
- Increase teacher leadership opportunity pathways
- Establish ongoing opportunities to recognize and highlight successes
- Seek ways to improve the current culture and climate among and between the two campuses

STRATEGY 8

Attract, recruit, hire, mentor and support strong employees who reflect the LT community and commit to our mission, vision, core values, and goals.

- Integrate the Portrait of an Employee into District initiatives and goals
- Improve upon District practices to expand and strengthen the pool of diverse applicants
- Continue to develop and enhance the District's hiring practices to ensure equity
- Strive to hire the highest quality employees and when possible, mirror the demographics of the LT community
- Assess and enhance mentoring and induction programs for all workgroups
- Create partnerships with outside organizations to strengthen the District's recruitment and hiring practices
- Identify through voice and input what needs to be done to improve staff collaboration practices as well as trust with leadership
- Create opportunities to increase non-certified employee retention

Goal Metrics

Certified Staff Demographics, Non-Certified Staff Demographics, Non-Certified Staff Retention, Certified Staff Retention, Certified Staff Panorama Survey, Non-Certified Staff Panorama Survey, Special Population Endorsements, Staff Engagement

Summary of Goal 3 Action Planning Team

The Goal 3 Action Planning Team has met three times this school year. Each meeting focused on a different aspect of the action planning process.

- Meeting 1: 9/14/22 (Review of Strategies and Objectives)
- Meeting 2: 9/28/22 (Identification of Current/Future Actions)
- Meeting 3: 10/12/22 (Prioritization of Actions)



Strategy Highlights for Goal 3

- Hiring Practices
- Partnerships with Colleges/Universities
- Professional Learning for Employee Workgroups
 - ParaEducator Staff
 - Classified/Non-Contractual Staff
 - Certified Staff



Applying an Equity Lens in Our Work:

Apply These 3 Questions in the Decision-Making Process

- What is the action/policy/decision in question?
- Who is centered in the discussion? Who is missing?
- How do we maximize opportunities and eliminate barriers



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Hiring Practices: Hiring from an Equity Lens

- ❑ Screener Questions: Include Equity-Centered Questions
- ❑ Video Interview
- ❑ Interview Team Protocols
- ❑ Interview Team Training: Hiring for Equity
- ❑ Inclusion of Student Voice
- ❑ Interview Questions: Minimum of 2 Equity Questions



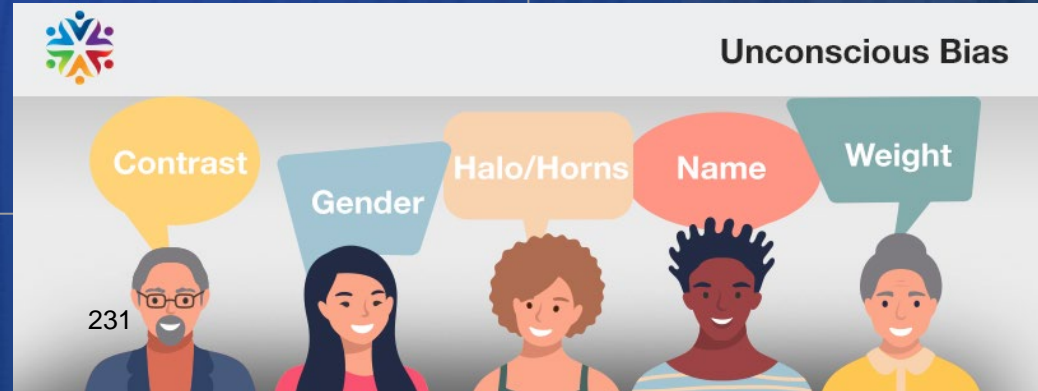
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Hiring For Equity: Implicit Bias Training

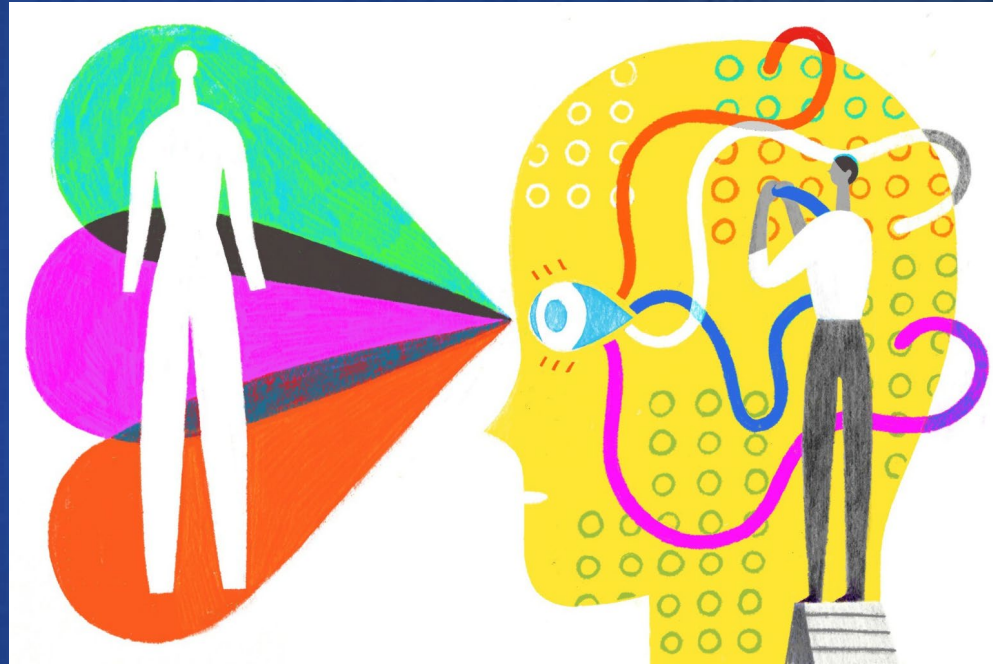
- ❑ Discuss the benefits of a diverse staff
- ❑ Define Implicit Bias
- ❑ Explore the impact of Blind Spots
- ❑ Examine many types of bias
- ❑ Review ways to confront bias
- ❑ Review the components of the LT interview process (what to expect)



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Implicit Bias Training

“The attitudes or stereotypes that affect our understanding, actions and decisions in an unconscious manner. [It is] activated involuntarily, without awareness or intentional control. It can be either positive or negative [for or against]. Everyone is susceptible”



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2022-2023 Hiring Data (New Staff)

	Certified/Adminin.	All Staff	Students (IIRC)
White	77.27%	71.05%	67.6%
Black	4.55%	7.89%	3.2%
Hispanic	13.64%	18.42%	23.8%
Asian/Pacific Islander	4.55%	2.63%	2.3%
Two or More Races	N/A	N/A	2.9%

- 22.73% of new certified staff are educators of color (28.95% of all new staff are people of color)
- Goal Metric related to staff demographics, with the goal of yearly hiring to match or exceed percentage of students of color



College and University Partnerships

- Utilization of Handshake to connect with colleges and universities for certified employment opportunities
 - Currently 209 schools with connection to LTHS
- Collaboration with Aurora University to speak with undergraduate educator prep students
- Establishing a partnership with Illinois State University for student teaching/professional development



Professional Learning ParaEducators

- PLC/School Improvement Days
 - Meetings with Special Education or Program Teams
 - Crisis Prevention Intervention (CPI) Training
 - Specific Division/Department Meetings (Non-Special Education)
 - Mandated Compliance Training



Professional Learning

Classified/Non-Contractual Employees

- C/NC Professional Development Committee
 - Established in Summer 2022
 - Purpose of identifying professional development and culture/climate opportunities for C/NC staff
- School Safety Training
- Illinois Municipal Retirement Fund Presentation
- Google Technology Training
- Mandated Compliance Training

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PLC Framework

- Framework for PLC opens the door for all teams to learn about important parts of the curriculum process.
- PLC Teams have selected a line of inquiry and developed an inquiry question around one of the following strands:
 - Culturally Responsive Pedagogy
 - Disciplinary Literacy
 - Infusing Technology into Instruction
 - Mathematical Mindsets
 - SEL Standards
- The focus of PLC meetings is on the inquiry process with a goal of conducting a collective inquiry to drive student outcomes.
- Teams in the curriculum review process use time to work on review.



PLC Framework (Quarterly PD)

- PLC Teams participate in quarterly PD during late start time aligned to their line of inquiry.
- Culturally Responsive Pedagogy: Focus on the framework of culturally responsive pedagogy through the work of Gholdy Muhammad.
- Disciplinary Literacy: Focus on embedding disciplinary literacy strategies in the classroom.
- SEL: Focus on utilizing tools developed by the Collaborative for Academic, Social, and Emotional Learning (CASEL), this strand focuses on supporting teachers with integration of the IL State SEL Standards into academic instruction and lesson plans.
- Technology Enhanced Curriculum: Focus on the SAMR model as well as facilitating advancements within the model where it makes sense



Early Dismissal Time (SIP Days)

Career Tech Ed	Focus on Career Pathways learning and audit/analysis of current program areas
Fine Arts	Guest Artist as Speaker, Seal of Biliteracy/Vertical Alignment, and Music Restoration
Language Arts	SAT Training including examining results and teacher share out/strategy application
Mathematics	SAT Suite Training (review of 2022 scores, exploration of skills, score bands, alignment to IL learning standards standards, and future focus on teacher tools)
Physical Welfare	FitnessGram Training & Implementation of SEL/RULER Framework in PW courses
Science	NGSS Workshop with U of I/Northwestern (questioning, modeling, explanations)
Social Studies	Illinois Social Science Standard Review & Infusing within PLC Inquiry work
Special Education	IEP Consistency, Compliance, and Data-Based Decision-Making, CPI Training, and Program Share Outs
Student Services	Training/support from Dr. Beth Gilfillan on Data Driven Student Services Practices



Language Arts Division SAT Training

- September 28: SAT Assessment Overview & Spring 2022 Data Review
- November 16: Question Type Analysis & SAT-aligned Instructional Practices
- February 8: Approaching the Reading Subtest
- March 15: Historical Trends & High-Impact Strategies



Mathematics SAT Training

- September 28: SAT Suite of Assessments Overview & Exploration of SAT Academic Skills
- November 16: K-12 Assessment Reporting, Skills Insight, and connection to the Illinois Learning Standards
- February 8: Teacher Classroom Tools & the Official SAT Practice on Khan Academy
- March 15: Digging into the Digital SAT Suite of Assessments



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Strategic Plan Goal 4 Update

LTHS is committed to providing a high quality education to all students. Goal 4 of the strategic plan addresses the action steps LTHS is taking to **partner with families and our community to support and expand learning opportunities for students**. Goal 4 strategies focus on building confidence and engagement with families, partnering with the community, and connecting with our associate school districts.



Goal 4: Family and Community Partnerships

PARTNER WITH FAMILIES AND THE COMMUNITY TO SUPPORT AND EXPAND LEARNING OPPORTUNITIES FOR ALL STUDENTS.

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

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

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

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Goal 4: Family and Community Partnerships

Goal Four: Family and Community Partnerships

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

STRATEGY 9	STRATEGY 10	STRATEGY 11
<p><i>Build confidence and engagement with families and the communities through improved communication, collaboration, and transparency.</i></p>	<p><i>Partner with the community to offer learning opportunities to expose students to potential career pathways and community services</i></p>	<p><i>Promote high school readiness by fostering communication, collaboration, and connection with our associate school districts.</i></p>
<ul style="list-style-type: none"> Enhance communication through redesign of district website, increased social media presence, and improved organization of district communications. Increase parent voice/inclusion through administration of surveys and hosting of on-site/off-site events. Ensure community understanding of LTHS Strategic Plan, Portraits of a Graduate, Mission, and Vision. Ensure community understanding of Strategic Plan Scorecard, District Report Card, and ISBE Equity Journey Continuum. Development of parent/guardian guide to increase transparency, improve access to information, and address perceptions that are not accurate. 	<ul style="list-style-type: none"> Evolve the LTHS Academic Program Guide to include potential career pathways within all divisions. Develop a system for tracking student exposure to career-related experience. Enhance existing partnerships and develop a network of formal LTHS community partners. Explore service-learning opportunities and potential community-service requirement for graduation. Enhance existing partnerships with college/universities to increase post-secondary and dual credit options for students. 	<ul style="list-style-type: none"> Ensure associate school understanding of LTHS Strategic Plan, Portraits of a Graduate, Mission, and Vision. Ensure associate school understanding of Strategic Plan Scorecard, District Report Card, and ISBE Equity Journey Continuum. Ensure we are effectively communicating ISBE High School Readiness Indicators, including 8th grade completion of Algebra, to our associate schools. Ensure associate school understanding of 9th Grade "on track" indicators utilized at LTHS and characteristics of a successful 9th grade experience. Clarify high school readiness expectations for LTHS staff, students, parents. Explore common elements of PK-9 Portraits when compared to LTHS Portraits of a Graduate.

Goal Metrics

Open Rate (Weekly Principal Message), Open Rate (Monthly Board Briefs), Participation Rate (5Essentials Family Survey), Participation Rate (P/T Conferences), Participation Rate (Career Internship/Work-related Experience), Freshman Preparedness Survey, Freshman to Sophomore College Persistence, 6-year College Graduation Rate

Summary of Goal 4 Action Planning Team

The Goal 4 Action Planning Team has met three times this school year.

- Meeting 1: 9/13/22 (Review of Strategies and Objectives)
- Meeting 2: 9/26/22 (Identification of Current/Future Actions)
- Meeting 3: 10/11/22 (Prioritization of Actions)



Strategy Highlights for Goal 4

- Focus on Community Engagement (Fall, 2022)
- Associate School Articulation Efforts
- 8th Grade to 9th Grade Transition



Associate School Articulation

- Principal Articulation meeting calendar developed for the 2022-23 school year.
 - November, January, and April
- November Meeting: Set the foundation for the Class of 2027 Transition, Placement, and Brainstorm Session
- Redesign of Transition Events Allows for Focus
- Placement Process for the Class of 2027
 - Equity and Achievement Team
 - Division Chairs hold articulation meetings and work directly with Associate Schools on placement.
- Summer Articulation Conversations in Support of Students

